

Internal Revenue Service

PART 1

Electronic Return
File Specifications for
Individual Income Tax Returns

TAX YEAR 2006

ATTACHMENTS 1-11

INTENTIONAL BLANK PAGE

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
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| 0001 | <ul style="list-style-type: none">o Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.o The Summary Record must be present. |
| 0002 | <ul style="list-style-type: none">o RESERVED |
| 0003 | <ul style="list-style-type: none">o Tax Return Record Identification Page 1 - Tax Period (SEQ 0005) equal "200612". For Form 1040/1040A, Tax Period (SEQ 0005) of Tax Return Record Identification Page 2 must also equal "200612". |
| 0004 | <ul style="list-style-type: none">o Tax Form - Primary SSN (SEQ 0010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, or nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.o Primary SSN (SEQ 0010) is a required field.o Primary SSN (SEQ 0010) of the Tax Form must equal Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1.o Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1 must be significant. |
| 0005 | <ul style="list-style-type: none">o Statement Record - The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information. |
| 0006 | <ul style="list-style-type: none">o Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 0050) and Spouse's Name Control (SEQ 0055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.o Primary Name Control (SEQ 0050) is a required field.o Spouse's Name Control (SEQ 0055) is a required field when Filing Status (SEQ 0130) equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 0055) is a required field when Secondary SSN (SEQ 0030) is significant.o Form 8615 - Parent Name Control (SEQ 0045) must be significant and correctly formatted.o Form 8814 - Child Name Control (SEQ 0015) must be significant and correctly formatted.o See Section 7.01 for Name Control format. |

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| 0007 | <ul style="list-style-type: none">o Tax Form - Street Address (SEQ 0080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.o Street Address (SEQ 0080) is a required field.o Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address. |
| 0008 | <ul style="list-style-type: none">o Form 1040/1040A - Total Box 6a and 6b (SEQ 0167) must equal the number of boxes checked for Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163).o Filing Status (SEQ 0130) is a required field. |
| 0009 | <ul style="list-style-type: none">o State Record - The size of the fixed unformatted state record exceeds the maximum length. |
| 0010 | <ul style="list-style-type: none">o Each field can contain only the type of data specified in its Field Description in Part II Record Layouts.o Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.o For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.o When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part II Record Layouts: Year fields with a length of four positions = YYYY, date fields with six positions = YYYYMM, date fields with eight positions = YYYYMMDD unless otherwise specified.o All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.o Form Payment - Taxpayer's Day Time Phone Number (SEQ 0090) is a required field and cannot equal all zeros or all blanks. |
| 0011 | <ul style="list-style-type: none">o Form 1040/1040A - When Exempt Self (SEQ 0160) equals "X", Total Exemptions (SEQ 0355) must be greater than zero. |

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| 0012 | o Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant. |
| 0013 | o RESERVED |
| 0014 | o When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part II Record Layouts for "NO ENTRY" fields.) |
| 0015 | o Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 0420, 0432) or in Other Expense Type (SEQ 0475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT". |
| 0016 | o Tax Form - Zip Code (SEQ 0095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3. o Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address. |
| 0017 | o Form 4137 - Tip Income Name (SEQ 0010) and Tip Income SSN (SEQ 0020) must be significant. |
| 0018 | o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) and SSN of Person Subject to Penalty Tax (SEQ 0020) must be significant. |
| 0019 | o Tax Form - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 1272) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation. o Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros. o If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X". |

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| 0020 | <ul style="list-style-type: none">o Tax Form - Name Line 1 (SEQ 0060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.o Name Line 1 (SEQ 0060) is a required field.o If the primary and the spouse have two different last names, the second less-than sign ("<") after the primary last name must be followed by an ampersand ("&"). |
| 0021 | <ul style="list-style-type: none">o Tax Form - Name Line 2 (SEQ 0070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 Format. |
| 0022 | <ul style="list-style-type: none">o Tax Form - State Abbreviation (SEQ 0087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.o State Abbreviation (SEQ 0087) is a required field.o Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address. |
| 0023 | <ul style="list-style-type: none">o Tax Form - City (SEQ 0083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.o City (SEQ 0083) is a required field.o Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address. |
| 0024 | <ul style="list-style-type: none">o Tax Form - If Address Ind (SEQ 0097) equals "1" (APO/FPO Address), then City (SEQ 0083) must equal "APO" or "FPO", and State Abbreviation (SEQ 0087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0095). If State Abbreviation (SEQ 0087) equals "AA", "AE", or "AP", then Address Ind (SEQ 0097) must equal "1". Refer to Attachment 4. |

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| 0025 | <ul style="list-style-type: none">o Authentication Record - For Online returns only when PIN Type Code (SEQ 0008) is blank (no PIN used), the following fields must be present on the Authentication Record: Primary Date of Birth (SEQ 0010), the Taxpayer Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be "B".o When the Primary Date of Death (0020) and the Secondary Date of Death (0030) on the Tax Return are significant, only the Primary Fields (SEQ 0010, 0070, 0075) are required on the Authentication Record.o Exception: When the Filing Status (SEQ 0130) equals "2", and the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) on the Tax Return is not significant, the Primary Date of Birth (SEQ 0010) is not required on the Authentication Record. <p>Note: Only the Spouse Fields (SEQ 0040, 0070, 0075) are required.</p> |
| 0026 | <ul style="list-style-type: none">o Authentication Record - For Online returns only when PIN Type Code (SEQ 0008) is blank (no PIN used), if Filing Status (SEQ 0130) of the Tax Form equals "2", then the following fields must be present on the Authentication Record: Spouse Date of Birth (SEQ 0040), Taxpayer Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be "B".o Exception: When the Secondary Date of Death (SEQ 0040) on the Tax Return is significant and the Primary Date of Death (SEQ 0020) is not significant, the Spouse Date of Birth (SEQ 0040) is not required on the Authentication Record. <p>Note: Only the Primary Fields (SEQ 0010, 0070, 0075) are required on the Authentication Record.</p> |
| 0027 | <ul style="list-style-type: none">o Summary Record - Electronic Return Originator Name (SEQ 0010) must be significant.o Electronic EFIN of ERO (SEQ 0020) must be significant and equal to EFIN of Originator (SEQ 0008b) of Tax Return Record Identification Page 1. |
| 0028 | <ul style="list-style-type: none">o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must contain a valid two-digit EFIN prefix code. Refer to Attachment 8 for Valid Two-Digit EFIN Prefix Codes. |
| 0029 | <ul style="list-style-type: none">o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must be for a valid electronic filer. |

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| 0030 | <ul style="list-style-type: none">o Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.o Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001". <p>Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a Schedule or Form.</p> <ul style="list-style-type: none">o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:<ul style="list-style-type: none">-Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824 and Form 8853.-Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2441, Form 4562, Form 5329, Form 6251, Form 6765, Form 8275, Form 8275-R, Form 8582-CR, Form 8606, Form 8621, Form 8697, Form 8801, Form 8839 and Form 8915.-Pages 2, 3 and 4 are optional for Form 2210 but Page 2, 3 and 4 cannot be present without Page 1.-Pages 2 and 3 are optional for Form 8582 but page 2 or 3 cannot be present without Page 1.-Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).-Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713-Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.-State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.o For Form 1040, Pages 1 and 2 must be present (Exception: State-Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ. For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ. For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.o Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed. |
| 0031 | <ul style="list-style-type: none">o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be numeric. |
| 0032 | <ul style="list-style-type: none">o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be numeric. |

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| 0033 | <ul style="list-style-type: none">o Fields within a record cannot be longer than specified in Part II Record Layouts.o Name Line 1 (SEQ 0060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped. See Section 7.02 for Name Line 1 format. |
| 0034 | <ul style="list-style-type: none">o Record ID Group - For each record, significant data must be present in the Record ID Group. |
| 0035 | <ul style="list-style-type: none">o Field Sequence Numbers within each record must be in ascending order and must be valid for that record. |
| 0036 | <ul style="list-style-type: none">o Schedule C-EZ - Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 0130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer. See Section 4.02.2.a for instructions for multiple occurrences of Schedules C/C-EZ. |
| 0037 | <ul style="list-style-type: none">o Form 1040/1040A - The number of Dependent Name Controls (SEQ 0172, 0182, 0192, 0202 or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 0240), Number of Children Not Living with You (SEQ 0247), and Number of Other Dependents Listed (SEQ 0350). |
| 0038 | <ul style="list-style-type: none">o Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, W-2GU, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8839, Form 8862, Form 8863, Form 8880, Form 8901, Form 8914, Form 8915, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment. |
| 0039 | <ul style="list-style-type: none">o Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65. If born January 01, 1942, taxpayer is considered to be age 65 at the end of 2005. Taxable Interest (SEQ 0380) cannot exceed \$1,500, Taxable Income (SEQ 0820) must be less than \$100,000, and only the following can be present: Form W-2, W-2GU, Form 1310, Form 8379, Form 8833, Form 8862, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment. |
| 0040 | <ul style="list-style-type: none">o State-Only - If the State Abbreviation (SEQ 0087) equals "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097).o If the State Abbreviation field equals "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank. |

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| 0041 | o Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information. |
| 0042 | o State-Only Returns - No other records, other than the following must be present: Form 1040 Page 1, State Generic Record, Unformatted Record and Summary Record. |
| 0043 | o Form 1040/1040A - When Filing Status (SEQ 0130) equals "4", at least one of the following fields must be significant: Qualifying Name for H of Household (SEQ 0150) and SSN for Qual Name (SEQ 0153); Number of Children Who Lived with You (SEQ 0240); Number of Other Dependents Listed (SEQ 0350). o When Qualifying Name for H of Household (SEQ 0150) is significant, SSN for Qual Name (SEQ 0153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030). Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. |
| 0044 | o Record ID Group - The record has an invalid field in one of the Record ID Group. The error may be one of the following: -The Taxpayer Identification Number (SEQ 0003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form. -The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated. -Each record must be followed by a record terminus character (#). |
| 0045 | o Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID Group. o If the Schedule/Form Occurrence Number (SEQ 0005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment 11 for the maximum number of schedules/forms permitted in an electronically filed tax return. |
| 0046 | o Schedule SE - SSN of Self-Employed (SEQ 0020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. |
| 0047 | o Schedule SE - SSN of Self-Employed (SEQ 0020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 0020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer. |

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| 0048 | o Form 2106 - A maximum of two Forms 2106 may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106 must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two or more Forms 2106 are present, the primary spouse's form(s) must precede the secondary spouse's form(s). |
| 0049 | o Form 2106-EZ - A maximum of one Form 2106-EZ may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106-EZ must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two Forms 2106-EZ are present, the primary spouse's form must precede the secondary spouse's form. |
| 0050 | o Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part II Record Layouts) is a Statement Reference, i.e., "STMbnn". o For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data. o For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record. |
| 0051 | o Statement Record - For Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record. |
| 0052 | o Statement Record - Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form. o For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data. |
| 0053 | o Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return. |
| 0054 | o Form 4137 - Tip Income SSN (SEQ 0020) on the first Form 4137 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. |
| 0055 | o Form 8606 - SSN of Taxpayer with IRAs (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A. |
| 0056 | o Form 8606 - SSN of Taxpayer with IRAs (SEQ 0010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 0010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer. |

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| <u>ERC</u> | <u>DESCRIPTION</u> |
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| 0057 | o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. |
| 0058 | o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 0020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer. |
| 0059 | o Form 4137 - Tip Income SSN (SEQ 0020) on the second Form 4137 must equal Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 0020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer. |
| 0060 | o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive. |
| 0061 | o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive. |
| 0062 | o Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (SEQ 0008) must be zeros. |
| 0063 | o Tax Form - When Filing Status (SEQ 0130) equals "2", "3", or "4" and Exempt Spouse (SEQ 0163) equals "X", both Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.) |
| 0064 | o Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 0008) must be "7". |
| 0065 | o Form 1040/1040A - When Exempt Spouse Ind (SEQ 0163) equals "X", Filing Status (SEQ 0130) must equal "2", "3", or "4". |
| 0066 | o Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship. See Part II Record Layouts for Field Numbers. o Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must be in the correct format. See Section 7.01 for Name Control format. |

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| 0067 | o Form 1040/1040A - Dependent First Name (SEQ 0170, 0180, 0190, 0200) and Dependent Last Name (SEQ 0171, 0181, 0191, 0201) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name. |
| 0068 | o Form 1040/1040A - When Dependent's SSN (SEQ 0175, 0185, 0195, 0205) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. |
| 0069 | o Form 1040/1040A - When Filing Status (SEQ 0130) equals "2", Name Line 1 (SEQ 0060) must contain an ampersand (&). o Form 1040EZ - When Secondary SSN (SEQ 0030) is significant, Name Line 1 (SEQ 0060) must contain an ampersand (&). |
| 0070 | o RESERVED - |
| 0071 | o Tax Form - When Secondary SSN (SEQ 0030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. |
| 0072 | o Tax Form - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant. o Form 1040/1040A - When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant. |
| 0073 | o Form 1040/1040A - When Filing Status (SEQ 0130) equals "5"; Number of Children who Lived with You (SEQ 0240) must be significant. |
| 0074 | o Form 2441/Schedule 2 - Qualifying Person SSN (SEQ 0214, 0223) cannot equal another Qualifying Person SSN on the same Form 2441/Schedule 2 or in the related Statement Record. |
| 0075 | o Tax Form - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below. o Form 1040: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Type of Other Income (SEQ 0560) and Amount of Other Income (SEQ 0570); Form W-2; Form W-2GU; Form 1099-R; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330) equal to "P"; Schedule F. o Form 1040A: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Form W-2; Form W-2GU and Form 1099-R. o Form 1040EZ: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0368); Form W-2; Form W-2GU. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0076 | o Form 1040/1040A - If Taxable Interest (SEQ 0380) is greater than \$1,500, or if Taxable Interest (SEQ 0290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 0380) of Form 1040/1040A must equal Taxable Interest (SEQ 0290) from Schedule B/Schedule 1. |
| 0077 | o Form 1040/1040A - If Total Ordinary Dividends (SEQ 0394) is greater than \$1,500, or if Total Ordinary Dividends (SEQ 0525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 0525) from Schedule B/Schedule 1. |
| 0078 | o Form 1040 - Capital Gain/Loss (SEQ 0450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 2400) or Allowable Loss (SEQ 2540). |
| 0079 | o Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 0510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E. |
| 0080 | o Form 1040 - Current Year Moving Expenses (SEQ 0637) must equal Moving Exp Deduction (SEQ 0180) from Form(s) 3903. |
| 0081 | o Form 1040 - If F4684 Literal (SEQ 0460) is not significant, then Other Gain/Loss (SEQ 0470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797. |
| 0082 | o Form 1040 - If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 0789) of Form 1040 must equal Total Deductions (SEQ 0520) from Schedule A. |
| 0083 | o Form 1040/1040A - Credit for Child & Dependent Care (SEQ 0925) must equal Credit for Child & Dependent Care (SEQ 0339) from Form 2441/Schedule 2. |
| 0084 | o Form 1040/1040A - Credit for Elderly or Disabled (SEQ 0930) of Form 1040 or 1040A must equal Credit (SEQ 0290, Schedule 3) and SEQ 0290, Schedule R. |
| 0085 | o Schedule R/Schedule 3 - Taxable Disability (SEQ 0150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); One Over 65, Other Retired (SEQ 0060); Under 65, Did Not Live With Spouse (SEQ 0090). |
| 0086 | o Form 1040 - If Exempt/Form 4361 Box (SEQ 0025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 0160) from Schedule(s) SE. |
| 0087 | o Form 1040 - Alternative Minimum Tax (SEQ 0918) must equal Alternative Minimum Tax (SEQ 0340) from Form 6251. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0088 | o Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300). |
| 0089 | o Form 1040 - When Total Alimony Paid (SEQ 0697) is significant, Recip Soc Sec No. (SEQ 0693) must be significant, and vice versa. o When Recip Soc Sec No. (SEQ 0693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). Refer to Attachment 9 for valid ranges of Social Security/Tax Identification Numbers. |
| 0090 | o Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at least one of the following fields must be significant: Dependent Care Benefits Literal (SEQ 0371) of Form 1040/1040A; Dependent Care Benefits (SEQ 0210) of Form W-2; Credit for Child & Dependent Care (SEQ 0339) of Form 2441/Schedule 2 or if Form 1040/1040A (SEQ 0915/0860) is not significant, then the Credit for Child & Dependent Care (SEQ 0339) of Form 2441/Schedule 2 must be zero. |
| 0091 | o Form 1040/1040A - If Filing Status (SEQ 0130) equals "3", Exempt Spouse Name (SEQ 0164) or Exempt Spouse Name Control (SEQ 0165) cannot be present. |
| 0092 | o RESERVED |
| 0093 | o Form 2441/Schedule 2 - EIN/SSN Type (SEQ 0045) of Form 2441/Schedule 2 must equal "S" or "E". Exception: If SSN/EIN (SEQ 0040) equals "TAXEXEMPT" then EIN/SSN Type (SEQ 0045) may equal blank. |
| 0094 | o Form 6252 - If Line 24 Minus Line 25 (SEQ 0290) or Line 35 Minus Line 36 (SEQ 0460) is significant, then Schedule D or Form 4797 must be present. |
| 0095 | o Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 0230), or Credit for Child & Dependent Care (SEQ 0339), or Net Allowable Amount (SEQ 0600) is greater than zero, then Qualifying Person SSN - 1 (SEQ 0214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 0318), Prior Year Qualifying Person Name (SEQ 0324), and Prior Year Qualifying Person SSN (SEQ 0326) are present and there are no current year expenses. o If Credit for Child & Dependent Care (SEQ 0339) is significant, and Total Qualified Expenses or Limit (SEQ 0230) or Net Allowable Amount (SEQ 0600) is greater than zero, then Primary Earned Income (SEQ 0260) (and Spouse's Earned Income (SEQ 0270) when Filing Status (SEQ 0130) of Form 1040/1040A equals "2") must be significant. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0096 | o RESERVED |
| 0097 | o Form 1040 - When Capital Distribution Box (SEQ 0447) equals to "X", Capital Gain/Loss (SEQ 0450) must be significant and Schedule D must not be present. o When Capital Distribution Box (SEQ 0447) is not equal to "X" and Capital Gain/Loss (SEQ 0450) is significant, Schedule D must be present. |
| 0098 | o Schedule C - Gross Receipts Less Returns Allowances (SEQ 0220) must equal Gross Receipts/Sales (SEQ 0200) minus Returns/Allowances (SEQ 0210). |
| 0099 | o Form 1040 - Business Income/Loss (SEQ 0440) must equal the total of Net Profit (Loss) (SEQ 0710) from Schedule(s) C plus Net Profit (SEQ 0710) from Schedule(s) C-EZ. |
| 0100 | o Schedule C - When Net Profit (Loss) (SEQ 0710) is less than zero and Some Is Not At Risk (SEQ 0730) equals "X", Form 6198 must be present. |
| 0101 | o Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 0010), Carryover Disallowed Interest Expense (SEQ 0020), Investment Interest Expense Deduction (SEQ 0170). |
| 0102 | o Schedule E - If Any Amount is Not At Risk (SEQ 1180, 1238, 1298, 1358) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373) is significant, then Form 6198 must be present. |
| 0103 | o Tax Form - If Withholding (SEQ 1160) is greater than \$500, then at least one of the following must be present for the forms listed below. o Form 1040: Other 1099 Withholding Literal (SEQ 1155); Withholding (SEQ 0130) on Form W-2 or Form W-2GU; Withholding (SEQ 0160) on Form 1099-R; Withholding (SEQ 0050) on Form W2-G. o Form 1040A: Other 1099 Withholding Literal (SEQ 1155); Withholding (SEQ 0130) on Form W-2 or Form W-2GU; Withholding (SEQ 0160) on Form 1099-R. o Form 1040EZ: Other 1099 Withholding Literal (SEQ 1155); Withholding (SEQ 0130) on Form W-2 or Form W-2GU. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0104 | <ul style="list-style-type: none">o Form 1040/1040A/1040EZ - The wages on Form W-2(s) (SEQ 0120) must equal or be less than the Wages of Forms 1040/1040A/1040EZ (SEQ 0375). <p><u>Exceptions:</u></p> <ul style="list-style-type: none">o a. If SEQ (0375) of Forms 1040/1040A/1040EZ is within \$5.00 (< or >) of the total W-2s, then do not reject the return.o b. If Statutory Employee (SEQ 0265) of Form W-2 equals "X", and no withholding in (SEQ 0130), then bypass this check.o c. If Statutory Employee (SEQ 0265) of Form W-2 equals "X", and Schedule C or Schedule C-EZ is attached, then bypass this check.o d. If Form 1040/1040A Wages (SEQ 0375) are less than the Wages of the Form W-2(s) and Form 8839 Adoption Literal (SEQ 0368) equals "SNE" or "PYAB", then do not reject the return. |
| 0105 | <ul style="list-style-type: none">o Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465). |
| 0106 | <ul style="list-style-type: none">o Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 0125, 0155, 0380, 1000, 1040, 1110, 1120, 1150, 1445, 1455, 1475, 1485, 1495, 1750, 1755, 1765, 1913, 1917, 1923, 1927, 1933, 1937, 1939, 1943, 1945, 1977, 1991, 2010, and 2020. |
| 0107 | <ul style="list-style-type: none">o Schedule SE - If SST Wages/RRT Comp (SEQ 0088) or Unreported Tips (SEQ 0090) is significant, then Total Wages/Unreported Tips (SEQ 0100) must be significant.o Exception: This check is not performed when SST Wages/RRT Comp (SEQ 0088) equals or greater than \$90,000. |
| 0108 | <ul style="list-style-type: none">o Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1150).o Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256). |
| 0109 | <ul style="list-style-type: none">o Form 1040/1040A - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) equals an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.o Form 1040EZ - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) equals an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0110 | o Form 1040 - If both Schedule D and Schedule J are present, then Tax (SEQ 0915) of Form 1040 must equal or be greater than Subtract Line 21 from Line 17 (SEQ 0220) of Schedule J. |
| 0111 | o Form 1040/1040A- When Must Itemize Indicator (SEQ 0786) equals "X", Filing Status (SEQ 0130) must equal "3". |
| 0112 | o Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Additional Tax on Early Distributions (SEQ 0078), Additional Tax on Certain Distr from Educ Accts (SEQ 0091), Excess Contributions Tax on Traditional IRA (SEQ 0160), Excess Contributions Tax on Roth IRA (SEQ 0280), Excess Contribution Tax on Ed IRA (SEQ 0570), Excess Contributions Tax on MSA (SEQ 0660), Excess Contributions Tax on HSA (SEQ 0750), and Tax on Excess Accumulations (SEQ 0850). o When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant. |
| 0113 | o Schedule A - When Non-Cash/Check Contribution (SEQ 0360) is greater than \$500, Form 8283 must be present. |
| 0114 | o Form 1040/1040A - If Taxable Amount of Social Security (SEQ 0557) is significant, then Social Security Benefits (SEQ 0553) must be significant. |
| 0115 | o Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 0200) from Form(s) 4137. |
| 0116 | o Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1150), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), Amount Owed (SEQ 1290). |
| 0117 | o Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Gross Income (SEQ 0270), Total Expenses (SEQ 0700), Tentative Profit/Loss (SEQ 0702), Net Profit (Loss) (SEQ 0710). |
| 0118 | o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space. o The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0119 | <ul style="list-style-type: none">o Form 1040A - If Filing Status (SEQ 0130) equals "3", then State Abbreviation (SEQ 0087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin).o Exception: If Filing Status equals "3" and Address Ind (SEQ 0097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 0087) may equal one of the Community Property states listed above. |
| 0120 | <ul style="list-style-type: none">o RESERVED |
| 0121 | <ul style="list-style-type: none">o Form 1040/1040A - Pensions Annuities Received (SEQ 0485) cannot equal Taxable Pensions Amount (SEQ 0495). |
| 0122 | <ul style="list-style-type: none">o Form W-2 - Employer Identification Number (SEQ 0040) must be numeric, the first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2 Indicator (SEQ 0590) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.o Note: The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile. |
| 0123 | <ul style="list-style-type: none">o Form W-2 - The following fields must be significant: Employer Name (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100); Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).o Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.o Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed. |
| 0124 | <ul style="list-style-type: none">o Form W-2G - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0026). |
| 0125 | <ul style="list-style-type: none">o Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0050). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0126 | <ul style="list-style-type: none">o Tax Form - If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410) is significant, then either Preparer SSN/Preparer TIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.o If Preparer SSN/Preparer TIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" or "S" and the last positions must be numeric characters and cannot equal all zeros or all nines.o If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.o When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers. |
| 0127 | <ul style="list-style-type: none">o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) equals Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant. |
| 0128 | <ul style="list-style-type: none">o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero. |
| 0129 | <ul style="list-style-type: none">o Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1150), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280). |
| 0130 | <ul style="list-style-type: none">o Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 0789) contains one of the following amounts: \$6,150, 7,150, 6,400, 7,650, 8,800, 11,300, 10,050, 12,300, 13,300, or 14,300; and Modified Standard Deduction Ind (SEQ 0787) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 0772), Self Blind Box (SEQ 0774), Spouse 65 or Over Box (SEQ 0776), Spouse Blind Box (SEQ 0778).o Exception for Form 1040: This check is not performed when one or more of the following forms are present: Schedule A, Form 4563. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0131 | o Form 1040/1040A - If Number of Children Not Living with You (SEQ 0247) is significant, then at least one Relationship (SEQ 0177, 0187, 0197, 0207) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON". |
| 0132 | o Form 1040 - When Capital Distribution Box equals "X", Capital Gain/Loss (SEQ 0450) must contain a positive amount. |
| 0133 | o Schedule R/Schedule 3 - If Nontaxable SSB/RRB (SEQ 0163) or Nontaxable Other (SEQ 0167) is significant, then Pensions & Annuities (SEQ 0170) must be significant. |
| 0134 | o Form 1040 - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), and Modified Standard Deduction Ind (SEQ 0787) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction. o Form 1040 - When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse SEQ (0163) equals "X", and Must Itemize Indicator (SEQ 0786), and Modified Standard Deduction Ind (SEQ 0787) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction. o Form 1040A - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0787) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction. o Form 1040A - When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse SEQ (0163) equals "X", and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0787) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction. |
| 0135 | o Form 1040 - When F4684 Literal (SEQ 0460) equals "F4684", Form 4684 must be present. |
| 0136 | o Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 0180) from Form 2210F. o Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210. |
| 0137 | o Form 2441/Schedule 2 - When SSN/EIN 1 or 2 (SEQ 0040, 0090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 0050, 0100) must be significant. |
| 0138 | o Form 1040/1040A - Total Exemptions (SEQ 0355) must equal the total of the following fields: Total Box 6a and 6b (SEQ 0167); Number of Children Who Lived with You (SEQ 0240); Number of Children Not Living with You (SEQ 0247); and Number of Other Dependents Listed (SEQ 0350). |
| 0139 | o Form W-2 - Employee SSN (SEQ 0080) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0140 | o Form 1040 - Farm Income (SEQ 0520) must equal Net Farm Profit or Loss (SEQ 0680) from Schedule(s) F. |
| 0141 | o Schedule F - At least one of the following fields must be significant: Gross Income Amount (SEQ 0280), Total Expenses (SEQ 0650), Net Farm Profit or Loss (SEQ 0680). |
| 0142 | o Schedule F - Accounting Method Cash Indicator (SEQ 0050) or Accounting Method Accrual Indicator (SEQ 0060) must equal "X". Both indicators cannot equal "X". |
| 0143 | o Schedule F - Materially Participate Yes Indicator (SEQ 0100) and Materially Participate No Indicator (SEQ 0110) cannot both equal "X" and cannot both equal blank. |
| 0144 | o RESERVED |
| 0145 | o If Line 24 of Form 1040, Bus Expenses Reservists & others (SEQ 0624) is significant, then Form 2106/2106-EZ must be attached, else reject the return. |
| 0146 | o Tax Form - When Unemployment Compensation (SEQ 0552) is significant, it must be numeric and greater than zero. |
| 0147 | o Form 2210 - One of the following fields must equal "X": Waiver Entire Penalty Box (SEQ 0135), Waiver of Part of Penalty Box (SEQ 0145), Annualized Income Installment Method Box (SEQ 0155), Actually Withheld Box (SEQ 0165) or Joint Return Box (SEQ 0173). Exception: When Hurricane Relief Indicator (SEQ 0015) is significant. |
| 0148 | o Form 2210 - When Waiver of Entire Penalty Box (SEQ 0135) or Waiver of Part Penalty Box (SEQ 0145) equals "X", either Waived Explanation/Short Method (SEQ 0233) or Waiver Explanation (SEQ 0669) must equal "STMbnn". o Form 2210F - When Waiver of Penalty Box (SEQ 0013) equals "X", Waiver Explanation (SEQ 0177) must equal "STMbnn". |
| 0149 | o Schedule C - When Other Clos Inv Method (SEQ 0744) equals "X", Other Meth Explanation (SEQ 0746) must equal "STMbnn". |
| 0150 | o Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 0530) of Form 4255 must be significant. o When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant. |
| 0151 | o Summary Record - Number of Logical Records in Tax Return (SEQ 0040) must equal the total logical record count computed by the IRS. |
| 0152 | o Summary Record - Number of Forms W-2 (SEQ 0050) must equal the number of Forms W-2 computed by the IRS. |
| 0153 | o Summary Record - Number of Forms W-2G (SEQ 0060) must equal the number of Forms W-2G computed by the IRS. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0154 | o Summary Record - Number of Forms 1099-R (SEQ 0070) must equal the number of Forms 1099-R computed by the IRS. |
| 0155 | o Summary Record - Number of Schedule Records (SEQ 0080) must equal the number of schedule records computed by the IRS. |
| 0156 | o Summary Record - Number of Form Records (SEQ 0090) must equal the number of form records computed by the IRS. |
| 0157 | o Summary Record - Number of Statement Record Lines (SEQ 0100) must equal the number of statement record lines computed by the IRS. |
| 0158 | o Form 1040/1040A - If Credit for Elderly or Disabled (SEQ 0930) is significant, and Self 65 or Over Box (SEQ 0772) and Spouse 65 or Over Box (SEQ 0776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); Under 65, Did Not Live with Spouse (SEQ 0090). |
| 0159 | o Form 1040EZ - When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) are blank, then Combined Standard Deduction and Personal Exemption (SEQ 0815) must equal \$8,450 when Secondary SSN (SEQ 0030) is not significant, and must equal \$16,900 when Secondary SSN (SEQ 0030) is significant. |
| 0160 | o Form 1040EZ - When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed \$10,300 when Secondary SSN (SEQ 0030) is significant. o When the Self Claimed Dependent Ind (SEQ 0770) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed \$5,150 when the Secondary SSN (SEQ 0030) is NOT significant. |
| 0161 | o RESERVED |
| 0162 | o Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed \$412 and Adjusted Gross Income (SEQ 0750) must be less than \$12,120 if single, and cannot exceed \$14,120 if Married Filing Jointly. o When the Self Claimed Dependent Ind (SEQ 0770) or the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", Earned Income Credit (SEQ 1180) cannot be significant. |
| 0163 | o Schedule R/Schedule 3 - Only one of the following fields must be significant: SEQ 0010, 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0090. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0164 | <ul style="list-style-type: none">o Form 1040/1040A - If Credit for Retirement Savings Contribution (SEQ 0937) is significant, then all of the following apply:<ul style="list-style-type: none">o Form 8880 must be attached.o Credit for Retirement Savings Contribution (SEQ 0937) cannot exceed the maximum possible credit for the Filing Status (SEQ 0130). The maximum possible credit is \$1000 for "Head of Household", "Single", "Married Filing Separate", and "Qualifying Widow(er)", and \$2000 for "Married Filing Joint".o Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are \$50,000 for "Married Filing Joint", \$37,500 for "Head of Household", and \$25,000 for "Single", "Married Filing Separate", and "Qualifying Widow(er)". |
| 0165 | <ul style="list-style-type: none">o Form 8880 - If Credit Contributions (SEQ 0200) is significant, then it must equal Credit for Retirement Savings Contribution (SEQ 0937) of Tax Form. |
| 0166 | <ul style="list-style-type: none">o Form 8880 - Neither Primary T/P Smaller of line 5 or \$2000 (SEQ 0110) nor Secondary T/P Smaller of line 5 or \$2000 (SEQ 0120) may be negative. The sum of these two fields must be positive. |
| 0167 | <ul style="list-style-type: none">o Form 9465 - Monthly Payment Date (SEQ 0310) must be significant and must be within the 01 to 28 range. |
| 0168 | <ul style="list-style-type: none">o Form 9465 - Monthly Payment (SEQ 0300) must be equal to or greater than \$25. |
| 0169 | <ul style="list-style-type: none">o Schedule E - At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 0125); Total Royalties Rec'd (SEQ 0155); Rental & Royalty Deduction (SEQ 1000); Total Income (SEQ 1110); Total Losses (SEQ 1120); Part/S-Corp Name A (SEQ 1170); Tot Part/S-Corp Income (SEQ 1750); Tot Part/S-Corp Loss and Sec 179 Deduction (SEQ 1755); Tot Estate/Trust Inc (SEQ 1933); Tot Estate/Trust Loss (SEQ 1937); Total REMIC Income (SEQ 1977); Net Farm Rental Income/Loss (SEQ 1991); Farming/Fishing Share (SEQ 2020); Net Rental Real Estate Income/Loss (SEQ 2030). |
| 0170 | <ul style="list-style-type: none">o Schedule A - Casualty/Theft Loss (SEQ 0390) must equal Line 16 (SEQ 0430) or Line 21 (SEQ 0453) of Form 4684. |
| 0171 | <ul style="list-style-type: none">o Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 0440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684. |
| 0172 | <ul style="list-style-type: none">o Form 9465 - Amount Owed on Tax Return (SEQ 0280) cannot be greater than \$25,000. |
| 0173 | <ul style="list-style-type: none">o RESERVED |
| 0174 | <ul style="list-style-type: none">o RESERVED |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0175 | o Form 1040 - When Other Adjustment Amount (SEQ 0730) or Total Other Adjustments (SEQ 0735) is significant, Total Adjustments (SEQ 0740) must be significant. |
| 0176 | o Form 1040 - Total Other Adjustments (SEQ 0735) must equal the total of Other Adjustment Amount (SEQ 0730 or amounts from corresponding statement record). - |
| 0177 | o Tax Form - If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed \$2,800 unless Form 4797 is attached: Taxable Interest (SEQ 0380), Tax-Exempt Interest (SEQ 0385), Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 0450) (when greater than zero) of Form 1040. |
| 0178 | o Form 1040 - When Other Credits (SEQ 1006) equals "X", one of the following forms must be present: Form 3468, Form 6478, Form 8834, Form 8835, Form 8844, Form 8860, Form 8864, Form 8910, Form 8911, Form 8912, or "STMBnn" must be present in SEQ (1010). - |
| 0179 | o RESERVED |
| 0180 | o Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 0610) or Net Farm Rent (Loss) (SEQ 0630). o When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 0610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 0630). o Note: Net Farm Rent (Loss) (SEQ 0630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted. |
| 0181 | o Form 4835 - If Some is Not at Risk (SEQ 0620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present. |
| 0182 | o Schedule F - When Net Farm Profit or Loss (SEQ 0680) is less than zero and Some Is Not at Risk Indicator (SEQ 0700) equals "X", Form 6198 must be present. |
| 0183 | o Schedule C - If Car/Truck Expenses (SEQ 0293) is significant, then Vehicle Service Date (SEQ 0820) must be significant, or Form 4562 must be present. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0184 | <ul style="list-style-type: none">o Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.o When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 0610) or Net Farm Rent (Loss) (SEQ 0630).o When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 0610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 0630).o Note: Net Farm Rent (Loss) (SEQ 0630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted. |
| 0185 | <ul style="list-style-type: none">o Schedule C - When Business Miles (SEQ 0830) is significant, then Vehicle Service Date (SEQ 0820) must be present. |
| 0186 | <ul style="list-style-type: none">o Form 8829 - Total of "Home Business Expense" (SEQ 0703) of all Schedules C present must equal total of "Schedule C Allowable Expenses" (SEQ 0450) from all Forms 8829 present. |
| 0187 | <ul style="list-style-type: none">o Schedule C - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. |
| 0188 | <ul style="list-style-type: none">o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant. |
| 0189 | <ul style="list-style-type: none">o Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: SEQ 0622, 0624, 0635, 0637, 0640, 0650, 0670, 0680, 0697, 0700, 0702, 0707, 0710, 0730, 0735. - |
| 0190 | <ul style="list-style-type: none">o RESERVED |
| 0191 | <ul style="list-style-type: none">o Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Foreign Tax Credit (SEQ 0922), Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Credit for Retirement Savings Contribution (SEQ 0937), Residential Energy Credits (SEQ 0941), Child Tax Credit (SEQ 0955), Credits from F8396, F8839 & F8859 (SEQ 0995) and Other Credits (SEQ 1015). - o Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Credit for Retirement Savings Contribution (SEQ 0937), and Child Tax Credit (SEQ 0955). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0192 | <ul style="list-style-type: none">o Tax Form - At least one of the following fields must be significant for the forms listed below.o Form 1040/1040A: Total Income (SEQ 0600), Adjusted Gross Income (SEQ 0750), AGI Repeated (SEQ 0770), Tax (SEQ 0915/0860), Total Credits (SEQ 1020), Total Tax (SEQ 1150), Total Payments (SEQ 1250).o Form 1040EZ: Adjusted Gross Income (SEQ 0750), Taxable Income (SEQ 0820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270) and Amount Owed (SEQ 1290). |
| 0193 | <ul style="list-style-type: none">o Form 8829 - Total Hours Available (SEQ 0065) cannot exceed the maximum number of available hours (24 hrs multiplied by the number of days in the year). |
| 0194 | <ul style="list-style-type: none">o Form 1040EZ - If Taxable Interest (SEQ 0380) is not significant, then Adjusted Gross Income (SEQ 0750) must equal the total of Wages, Salaries, Tips (SEQ 0375) plus Unemployment Compensation (SEQ 0552). |
| 0195 | <ul style="list-style-type: none">o Schedule SE - When Self-Employment Tax (SEQ 0160) is significant, Deduction for 1/2 of Self Employment Tax (SEQ 0165) must be significant, and vice versa.o If Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 0165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 0165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 0050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 must be significant. |
| 0196 | <ul style="list-style-type: none">o Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.o When F1040 Social Security Medicare Tax on Tips (SEQ 0200) of Form 4137(s) is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant. |
| 0197 | <ul style="list-style-type: none">o Schedule A - When Other Expense Amount (SEQ 0485) is significant, Total Other Expenses Limit (SEQ 0495) must be significant. |
| 0198 | <ul style="list-style-type: none">o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1192), F4868 Amount (SEQ 1197), Excess SS Tax (SEQ 1188), and Other Payments (SEQ 1210).o Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1192), F4868 Amount (SEQ 1197), and Excess SS Tax (SEQ 1200). |
| 0199 | <ul style="list-style-type: none">o RESERVED |

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ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0200 | o Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than \$412, Schedule EIC must be present. |
| 0201 | o Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 0007, 0077); Qualifying Child First Name (SEQ 0010, 0080); Qualifying Child Last Name (SEQ 0011, 0081); Year of Birth (SEQ 0020, 0090); Qualifying SSN (SEQ 0015, 0085); Relationship (SEQ 0060, 0130); and Number of Months (SEQ 0070, 0140). o Qualifying Child Name Control (SEQ 0007, 0077) must be in the correct format. See Section 7.01 for Name Control format. |
| 0202 | o Schedule EIC - Year of Birth (SEQ 0020, 0090) cannot be greater than current tax year. |
| 0203 | o Schedule EIC - Relationship (SEQ 0060, 0130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON", "SISTER", "BROTHER", "NIECE" or "NEPHEW". |
| 0204 | o Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, 1942, the taxpayer is considered to be age 65 at the end of 2006. o Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, 1942, the taxpayer is considered to be age 65 at the end of 2006. |
| 0205 | o Schedule EIC - When Qualifying SSN (SEQ 0015, 0085) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers. |
| 0206 | o Schedule EIC - If Year of Birth (SEQ 0020, 0090) is less than "1988" (age 19 and older) and greater than "1982", then the corresponding Student "Yes" Box (SEQ 0030, 0100) or the corresponding Disabled "Yes" Box (SEQ 0040, 0110) must equal "X". |
| 0207 | o Schedule EIC - If Relationship (SEQ 0060, 0130) equals "CHILD", "DAUGHTER", "GRANDCHILD", "SON", "SISTER", "BROTHER", "NIECE", "NEPHEW" or "FOSTERCHILD" and Year of Birth (SEQ 0020, 0090) does not equal "2005", then Number of Months (SEQ 0070, 0140) must be equal to or greater than "07". |
| 0208 | o Schedule H - Cash Wages Over \$1,400 Paid Yearly - Yes (SEQ 0040) and Cash Wages Over \$1,400 Paid Yearly - No (SEQ 0045) cannot both equal "X" and cannot both equal blank. |
| 0209 | o Schedule H - Employer SSN (SEQ 0020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0210 | o Schedule H - Employer SSN (SEQ 0020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Employer SSN (SEQ 0020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer. |
| 0211 | o Schedule H - Employer Identification Number (SEQ 0030) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. |
| 0212 | o Schedule H - Name of State Where Unemployment Contr Paid (SEQ 0200) must equal a standard state abbreviation for one of the fifty United States, District of Columbia, Puerto Rico, or U.S. Virgin Islands. Refer to Attachment 3 for Standard Postal Service State Abbreviations. |
| 0213 | o Schedule H - Employer SSN (SEQ 0020) and Employer Identification Number (SEQ 0030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeros. |
| 0214 | o Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 0030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H. |
| 0215 | o Schedule H - Federal Income Tax Withheld - Yes (SEQ 0050) and Federal Income Tax Withheld - No (SEQ 0055) cannot both equal "X". o Cash Wage Over \$1,000 Paid Qtrly - No (SEQ 0060) and Cash Wage Over \$1,000 Paid Qtrly - Yes (SEQ 0065) cannot both equal "X". o Cash Wages Over \$1,000 Paid Qtrly - No (SEQ 0150) and Cash Wages Over \$1,000 Paid Qtrly - Yes (SEQ 0155) cannot both equal "X". |
| 0216 | o Schedule EIC - Qualifying SSN - 1 (SEQ 0015) cannot equal Qualifying SSN - 2 (SEQ 0085). Qualifying SSN - 1 and - 2 (SEQ 0050, 0120) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A. |
| 0217 | o Schedule EIC - When Year of Birth (SEQ 0020, 0090) is less than "1983", the corresponding Disabled "Yes" Box (SEQ 0040, 0110) must equal "X". |
| 0218 | o Schedule EIC - When Year of Birth (SEQ 0020, 0090) equals "2006", the corresponding Number of Months (SEQ 0070, 0140) must equal "12". |
| 0219 | o Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wage Over \$1,400 Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld - No (SEQ 0055), and Cash Wage Over \$1,000 Paid Qtrly - Yes (SEQ 0065). |
| 0220 | o Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over \$1,400 Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld - No (SEQ 0055), and Cash Wage Over \$1,000 Paid Qtrly - No (SEQ 0060). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0221 | o Form 1040/1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 0200) from Form(s) W-2 and/or W-2GU. |
| 0222 | o Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant and Qualifying SSN - 2 (SEQ 0085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$2,747 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$32,001 if Single, Head of Household or Qualifying Widow(er) and less than \$34,001 if Married Filing Jointly. |
| | o If Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$4,536 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$36,348 if Single, Head of Household or Qualifying Widow(er) and less than \$38,348 if Married Filing Jointly. |
| 0223 | o Schedule H - When Federal Income Tax Withheld - Yes (SEQ 0050) equals "X", Federal Income Tax Withheld (SEQ 0110) must be significant. |
| 0224 | o Schedule H - If Cash Wage Over \$1,400 Paid Yearly - No (SEQ 0045) and Federal Income Tax Withheld - Yes (SEQ 0050) equal "X", then Cash Wage Over \$1,000 Paid Qtrly - No (SEQ 0060) and Cash Wage Over \$1,000 Paid Qtrly - Yes (SEQ 0065) must be blank. |
| 0225 | o Schedule H - When Cash Wage Over \$1,400 Paid Yearly - Yes (SEQ 0040) equals "X", Social Security Wages (SEQ 0070) and Medicare Wages (SEQ 0090) must each be equal to or greater than \$1,400. |
| 0226 | o Schedule H - When Cash Wage Over \$1,400 Paid Yearly - Yes (SEQ 0040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 0050), Federal Income Tax Withheld - No (SEQ 0055), Cash Wage Over \$1,000 Paid Qtrly - No (SEQ 0060), and Cash Wage Over \$1,000 Paid Qtrly - Yes (SEQ 0065). |
| 0227 | o Schedule H - When Page 2 is present, Cash Wages Over \$1,000 Paid Qtrly - No (SEQ 0150) cannot equal "X". o When Page 2 is not present, Cash Wages Over \$1,000 Paid Qtrly - Yes (SEQ 0155) cannot equal "X". |
| 0228 | o Schedule H - Social Security Wages (SEQ 0070) cannot be greater than Medicare Wages (SEQ 0090). |
| 0229 | o Schedule H - When Page 2 is present, Total Taxes from Line 8 (SEQ 0520) must equal Total Taxes Less Advance EIC Payments (SEQ 0140) from Page 1. |
| 0230 | o Form 1116 - When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1110, 1120, 1130, 1135, 1160, 1175, 1177 and 1180. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0231 | o Form 1116 - If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200). For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 0010) of that occurrence equals "AMT". |
| 0232 | o Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0093, 0096, 0098. o When more than one Form 1116 is present, the same box (SEQ 0020 through 0098) cannot equal "X" on more than one Form 1116. o Exception: The same box (SEQ 0020 through 0098) can equal "X" on two Forms 1116 if Alt. Min. Tax Literal (SEQ 0010) is significant on one of the two Forms 1116. |
| 0233 | o Tax Form - When Direct Deposit "No" (SEQ 1263) equal "X", Direct Deposit Information (Tax Form SEQs 1272, 1274, 1276, 1278, and Form 8888) must not be present. |
| 0234 | o Tax Form - One of the following must equal "X": Direct Deposit "Yes" (SEQ 1262) or Direct Deposit "No" (SEQ 1263) and both cannot be blank and both cannot equal "X". |
| 0235 | o Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 0230) must be significant. |
| 0236 | o Form 1040 - Household Employment Taxes (SEQ 1107) must equal the total of the following fields from Schedule(s) H: Total Taxes Less Advance EIC Payments (SEQ 0140) plus FUTA Tax (SEQ 0240). |
| 0237 | o When Filing Status (Seq 0130) of the Tax Form equals "2", SSN of Taxpayer with Employee Business Expense (SEQ 0009) of 2106 page 1 and SSN of Taxpayer with Employee Business Expense (SEQ 0133) of 2106 page 2 must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form. o When only one Form 2106 is present for an individual (primary or secondary), Page 2 need not be transmitted if there are no entries for that page, but Page 2 cannot be present without Page 1. o When two Forms 2106 are present for an individual (primary or secondary), Page 1 must be present for the first form, Page 1 may not be present for the second form, and Page 2 must be present for both forms. (The second form is for additional vehicles only. Refer to Form 2106 Instructions for possible allocation from one Form 2106 in the case of expenses of reservists, Qualified Performing Artists, etc.) o When Form 2106 is present for an individual (primary or secondary), Form 2106-EZ may not be present for that individual. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0238-0239 | RESERVED |
| 0240 | o Schedule C-EZ - Total Expenses (SEQ 0700) cannot be greater than \$5,000 and Net Profit (SEQ 0710) cannot be less than zero. |
| 0241 | o Schedule C-EZ - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Total Expenses (SEQ 0700), Net Profit (SEQ 0710). |
| 0242 | o Schedule C-EZ - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. |
| 0243 | o Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 0786) equals "X" then Total Itemized or Standard Deduction (SEQ 0789) must equal zero. o Form 1040A - If Must Itemize Indicator (SEQ 0786) equals "X", then Total Itemized or Standard Deduction (SEQ 0789) must equal zero. |
| 0244 | o RESERVED |
| 0245 | o Form 1040 - When Form 8396 Block (SEQ 0985) equals "X", Form 8396 must be present. o Form 1040 - When Form 3800 Block (SEQ 1000) equals "X", Form 3800 must be present. |
| 0246 | o RESERVED |
| 0247 | o RESERVED - |
| 0248-0249 | RESERVED |
| 0250 | o RESERVED |
| 0251 | o Form 8615 - Child Taxable Income (SEQ 0100) must equal Taxable Income (SEQ 0820) from Form 1040/1040A. |
| 0252 | o Form 1040/1040A - When Form 8615 is present, Tax (SEQ 0915) of Form 1040 or Tax (SEQ 0860) of Form 1040A must equal Form 8615 Tax (SEQ 0290) from Form 8615. |
| 0253 | o Form 8615 - Parent Filing Status (SEQ 0060) must equal "1", "2", "3", "4", or "5". |
| 0254 | o RESERVED |
| 0255 | o Form 8615 - Gross Unearned Income (SEQ 0070) must be greater than \$1,700 . |
| 0256 | o Form 8615 - Child Name (SEQ 0010) must equal Name Line 1 (SEQ 0060) of Form 1040/1040A. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0257 | o Form 8615 - Parent Name (SEQ 0040) and Parent SSN (SEQ 0050) must be significant. |
| 0258 | o Form 8615 - Child SSN (SEQ 0020) must be significant and within the valid ranges of SSN/ITIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. |
| 0259 | o RESERVED |
| 0260 | o Form 1040 - When Form 8814 is present, Form 8814 Block (SEQ 0853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 0857) of Form 1040 must be significant. When Form 8814 Block (SEQ 0853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 0857) must be significant. |
| 0261 | o Form 8814 - When one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) of the first Form 8814 must be significant. o Form 8814 Amount (SEQ 0857) of Form 1040 must equal Form 8814 Tax (SEQ 0295) from Form(s) 8814. |
| 0262 | o Form 8814 - Child Taxable Unearned Income (SEQ 0170) must be greater than \$850 and less than \$8500 . |
| 0263 | o Form 1040 - If Form 1040 Other Income (SEQ 0265) of Form 8814 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 0590) of Form 1040 must be significant. |
| 0264 | o Form 8814 - When Tax Exempt Literal (SEQ 0040) is significant, Tax Exempt Amount (SEQ 0050) must be significant. o When Nominee Dist. Literal 1 (SEQ 0060) is significant, Nominee Dist. Amount 1 (SEQ 0070) must be significant. o When Non-Taxable Literal (SEQ 0080) is significant, Non-Taxable Amount (SEQ 0090) must be significant. |
| 0265 | o Form 8814 - When Nominee Dist. Literal 2 (SEQ 0120) is significant, Nominee Dist. Amount 2 (SEQ 0130) must be significant. |
| 0266 | o Form 8814 - Child Name (SEQ 0010) must be significant. Child SSN (SEQ 0020) must be significant and within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. |
| 0267 | o Form 8814 - Tax Amount Basis (SEQ 0275) cannot be less than zero. When Tax Amount Basis (SEQ 0275) is greater than zero and less than \$850 , Form 8814 Tax (SEQ 0295) must be significant. When Tax Amount Basis (SEQ 0275) equals or greater than \$850 , Form 8814 Tax (SEQ 0295) must equal \$85 . |
| 0268-0269 | RESERVED |
| 0270 | o Form 1040 - When Form 4972 Block (SEQ 0880) equals "X", Form 4972 must be present. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0271 | <ul style="list-style-type: none">o Form 4972 - None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 0026), Rollover Yes Box (SEQ 0030), Prior Yr Distribution Yes Box (SEQ 0190), and Beneficiary Distribution Yes Box (SEQ 0201).o All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 0024), Rollover No Box (SEQ 0040), and Prior Yr Distribution No Box (SEQ 0200). |
| 0272 | <ul style="list-style-type: none">o Form 4972 - Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 0044) or Qual Age - Five Yr Member No Box (SEQ 0086). |
| 0273-0274 | RESERVED |
| 0275 | <ul style="list-style-type: none">o Form 4972 - At least one of the following fields must be significant: Capital Gain Election (SEQ 0220), Ordinary Income (SEQ 0240), 10 Yr Method Average Tax (SEQ 0690). |
| 0276 | <ul style="list-style-type: none">o Form 4972 - Recipient SSN (SEQ 0020) from the second Form 4972 cannot equal Recipient SSN (SEQ 0020) of the first Form 4972. |
| 0277 | <ul style="list-style-type: none">o Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa. |
| 0278 | <ul style="list-style-type: none">o RESERVED |
| 0279 | <ul style="list-style-type: none">o Form 4972 - For each of the following, one box must equal "X", but both cannot equal "X": Beneficiary of Qual Participant Yes Box (SEQ 0042)/Beneficiary of Qual Participant No Box (SEQ 0044); Qual Age - Five Yr Member Yes Box (SEQ 0084)/Qual Age - Five Yr Member No Box (SEQ 0086). |
| 0280 | <ul style="list-style-type: none">o Schedule B/Schedule 1 - When Excludable Savings Bond Interest (SEQ 0289) is significant, Form 8815 must be present. Excludable Savings Bond Interest (SEQ 0289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 0290) from Form 8815. |
| 0281 | <ul style="list-style-type: none">o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Form 8815 cannot be present. |
| 0282 | <ul style="list-style-type: none">o Form 8815 - Taxable Expenses (SEQ 0190) must be greater than zero. |
| 0283 | <ul style="list-style-type: none">o Form 8815 - If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 0240) of Form 8815 must be less than \$128,700. If Filing Status equals "1" or "4", then Modified AGI (SEQ 0240) must be less than \$78,100. |
| 0284 | <ul style="list-style-type: none">o RESERVED |
| 0285 | <ul style="list-style-type: none">o RESERVED |
| 0286 | <ul style="list-style-type: none">o Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0287 | <ul style="list-style-type: none">o Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.o When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 0280) of Form 8828 must be significant, and vice versa. |
| 0288 | <ul style="list-style-type: none">o Form 8828 - Original Loan Closing Date (SEQ 0100) cannot be before January 1, 1991 (19910101). |
| 0289 | <ul style="list-style-type: none">o Form W-2 - When Advance EIC Payment (SEQ 0200) is significant, taxpayer cannot file Form 1040EZ. |
| 0290 | <ul style="list-style-type: none">o Form W-2 - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073).o Form W-2G - Payer's State (SEQ 0024) and Payer's Zip Code (SEQ 0025) must be significant and valid. Payer's Zip Code (SEQ 0025) must be consistent with Payer's State (SEQ 0024).o Form W-2GU - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073).o Form 1099-R - Payer's State (SEQ 0042) and Payer's Zip Code (SEQ 0044) must be significant and valid. Payer's Zip Code (SEQ 0044) must be consistent with Payer's State (SEQ 0042).o Exception: This check is not performed when Employer State (SEQ 0073) of Form W-2 and/or W-2GU, Payer's State (SEQ 0024) of Form W-2G, and/or Payer's State (SEQ 0042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format. |
| 0291 | <ul style="list-style-type: none">o Form W-2 - Employer City (SEQ 0070) must contain at least three characters. |
| 0292 | <ul style="list-style-type: none">o Form W-2G - Payer Identification Number (SEQ 0026) must be numeric, the first two digits of Payer Identification Number (SEQ 0026) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and W-2G Indicator (SEQ 0220) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. |

Note: The value "N" (Non-Standard) indicates that the Form W-2G was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2G was used. The value "S" (Standard) identifies a Form W-2G that is a computer-produced print, an IRS form, or an IRS-approved facsimile.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0293 | <ul style="list-style-type: none">o Form 1099-R - Payer Identification Number (SEQ 0050) must be numeric, the first two digits of Payer Identification Number (SEQ 0050) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and 1099-R Indicator (SEQ 0340) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. <p>Note: The value "N" (Non-Standard) indicates that the Form 1099-R was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form 1099-R was used. The value "S" (Standard) identifies a Form 1099-R that is a computer-produced print, an IRS form, or an IRS-approved facsimile.</p> |
| 0294 | <ul style="list-style-type: none">o RESERVED |
| 0295 | <ul style="list-style-type: none">o Form W-2 - Neither Withholding (SEQ 0130) nor Social Security Tax (SEQ 0150) of the combined W-2(s) and/or W-2GU(s) can be greater than 1/2 (50%) of Wages (SEQ 0120). Exception: This check is bypassed when Combat Pay has been excluded from Wages.o Form W-2G - Withholding (SEQ 0050) cannot be greater than 1/2 (50%) of Gross Winnings, etc. (SEQ 0040).o Form 1099-R - Withholding (SEQ 0160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 0110). |
| 0296 | <ul style="list-style-type: none">o Form 2441/Schedule 2 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 0110, 0217); Qualifying Person Last Name (SEQ 0115, 0218); Qualifying Person Name Control (SEQ 0120, 0221); Qualifying Person SSN (SEQ 0214, 0223). |
| 0297 | <ul style="list-style-type: none">o If Primary or Secondary SSN (SEQ 0010, 0030) of Form 1040 equal the SSN/EIN (SEQ 0040 or 0090) of Form 2441, reject the return. |
| 0298 | <ul style="list-style-type: none">o Form 2441/Schedule 2 - When Qualifying Person SSN (SEQ 0214, 0223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. |
| 0299 | <ul style="list-style-type: none">o Tax Form - RAL Indicator (SEQ 1465) must equal "0", "1", or "2".o RAL Indicator (SEQ 1465) is a required field. |
| 0300-0302 | RESERVED |
| 0303 | <ul style="list-style-type: none">o Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ 1150) must be greater than Total Payments (SEQ 1250).o Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0304-0349 | RESERVED for Electronically Transmitted Documents (ETD) |
| 0350 | <ul style="list-style-type: none">o Form 8853 - Policyholder SSN (SEQ 0289) must be numeric and within the valid range for an SSN or an ITIN.o Insured SSN (SEQ 0310) must be numeric and within the valid range for an SSN or an ITIN.o Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. |
| 0351 | <ul style="list-style-type: none">o Form 8853 - MSA Acct Holder SSN (SEQ 0009) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040. |
| 0352 | <ul style="list-style-type: none">o Form 8853 - Policyholder SSN (SEQ 0289) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040. |
| 0353 | <ul style="list-style-type: none">o Form 1040 - If Type of Other Income (SEQ 0560) equals "MEDMSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.o If Taxable Medicare Advantage MSA Distributions (SEQ 0276) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MEDMSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present. |
| 0354 | <ul style="list-style-type: none">o Form 1040 - If Other Tax Literal (SEQ 1110) equals "MEDMSA" and the corresponding Other Tax Amount (SEQ 1112) is present, then Form 8853 must be present.o If Additional 50% Tax (SEQ 0279) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MEDMSA" and the corresponding Other Tax Amount (SEQ 1112) of Form 1040 must be present. |
| 0355 | o RESERVED |
| 0356 | o RESERVED - |
| 0357 | <ul style="list-style-type: none">o Form 1040/8853 - If Archer MSA Deduction (SEQ 0622) is significant, then Form 8853 must be attached. |
| 0358 | <ul style="list-style-type: none">o Form 8853 - If Taxable Medicare Advantage MSA Distributions (SEQ 0276) is significant, the following SEQs cannot both be blank; Exceptions to 50% Tax Box (SEQ 0278) and Additional 50% Tax (SEQ 0279). |
| 0359 | <ul style="list-style-type: none">o Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal blank:<ul style="list-style-type: none">- Payments or Death Benefits - Yes (SEQ 0320)- Payments or Death Benefits - No (SEQ 0330) and- Insured Terminally Ill - Yes (SEQ 0340)- Insured Terminally Ill - No (SEQ 0350). |
| 0360 | <ul style="list-style-type: none">o Form 1040 - If Type of Other Income (SEQ 0560) equals "MSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.o If Taxable Archer MSA Distributions (SEQ 0250) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0361 | <ul style="list-style-type: none">o Form 1040 - If Other Tax Literal (SEQ 1110) equals "MSA" and the corresponding Other Tax Amount (SEQ 1112) is present, then Form 8853 must be present.o If Additional 15% Tax (SEQ 0270) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MSA" and the corresponding Other Tax Amount (SEQ 1112) of Form 1040 must be present. |
| 0362 | <ul style="list-style-type: none">o RESERVED |
| 0363 | <ul style="list-style-type: none">o Form 8853 - If Taxable Archer MSA Distributions (SEQ 0250) is significant, the following SEQs cannot both be blank; Exceptions to 15% Tax Box (SEQ 0260) and Additional 15% Tax (SEQ 0270). |
| 0364 | <ul style="list-style-type: none">o Form 1040 - If Type of Other Income (SEQ 0560) equals "LTC" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.o If Taxable Payments (SEQ 0450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 0560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 0570) must be present. |
| 0365 | <ul style="list-style-type: none">o RESERVED |
| 0366 | <ul style="list-style-type: none">o Form 8853 - If Primary Archer Contribution for Current TY - Yes (SEQ 0019) equals "X"; then for each of the following, one box must equal "X", both cannot equal "X", and both cannot equal blank:<ul style="list-style-type: none">- Primary Uninsured Acct Holder - Yes (SEQ 0030) or Primary Uninsured Acct Holder - No (SEQ 0040) must equal "X", and- Primary Self HDHP Coverage Box (SEQ 0050) or Primary Family HDHP Coverage Box (SEQ 0060) must equal "X". |
| 0367 | <ul style="list-style-type: none">o Form 8853 - If Spouse Archer Contribution for Current TY - Yes (SEQ 0070) equals "X"; then for each of the following, one box must equal "X", both cannot equal "X", and both cannot equal blank:<ul style="list-style-type: none">- Spouse Uninsured Acct Holder - Yes (SEQ 0090) or Spouse Uninsured Acct Holder - No (SEQ 0100) must equal "X", and- Spouse Self HDHP Coverage Box (SEQ 0110) or Spouse Family HDHP Coverage Box (SEQ 0120) must equal "X". |
| 0368 | <ul style="list-style-type: none">o Form 8853 - If Primary Archer Contribution for Current TY - No (SEQ 0020) equals "X"; then none of the following can equal "X": Primary Archer Contribution for Current TY - Yes (SEQ 0019), Primary Uninsured Acct Holder - Yes (SEQ 0030), Primary Uninsured Acct Holder - No (SEQ 0040), Primary Self HDHP Coverage Box (SEQ 0050), and Primary Family HDHP Coverage Box (SEQ 0060). |
| 0369 | <ul style="list-style-type: none">o Form 8853 - If Spouse Archer Contribution for Current TY - No (SEQ 0080) equals "X"; then none of the following can equal "X": Spouse Archer Contribution for Current TY - Yes (SEQ 0070), Spouse Uninsured Acct Holder - Yes (SEQ 0090), Spouse Uninsured Acct Holder - No (SEQ 0100), Spouse Self HDHP Coverage Box (SEQ 0110), and Spouse Family HDHP Coverage Box (SEQ 0120). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0370 | <ul style="list-style-type: none">o Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) is significant, the corresponding Relationship (SEQ 0177, 0187, 0197, 0207) must equal either "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW", or "FOSTERCHILD" and the Dependent's age must be under 17.o Form 8901 - When any occurrence of a qualifying child (SEQ 0010, 0060, 0110, 0160) is significant, the qualifying child's age must be under 17. |
| 0371 | <ul style="list-style-type: none">o RESERVED |
| 0372 | <ul style="list-style-type: none">o Form 1040/1040A - When either Child Tax Credit (SEQ 0955) or Additional Child Tax Credit (SEQ 1192) is significant, the sum of the two fields cannot exceed an amount equal to \$1000 multiplied by the number of qualifying children. A qualifying child is either a dependent for whom Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equals "X", or a Form 8901 qualifying child (SEQ 0010, 0060, 0110, 0160). Form 8901 must be attached for any qualifying children who are not dependents. |
| 0373 | <ul style="list-style-type: none">o Form 1040/1040A - When Additional Child Tax Credit (SEQ 1192) is significant, Form 8812 must be present. |
| 0374 | <ul style="list-style-type: none">o Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1192) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 0140) from Form 8812. |
| 0375 | <ul style="list-style-type: none">o RESERVED |
| 0376 | <ul style="list-style-type: none">o Form 8812 - Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should electronically file Form 1040 to claim Additional Child Tax Credit, and must have 3 or more qualifying children. |
| 0377-0378 | RESERVED |
| 0379 | <ul style="list-style-type: none">o Form 8863 - The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part. |
| 0380 | <ul style="list-style-type: none">o Form 8863 - Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. |
| 0381 | <ul style="list-style-type: none">o Form 8863 -If any field of a student line in Part I or Part II, including statements, is significant then all fields of the student line must be significant. Each Hope Credit student line includes Student's First Name, Student's Last Name, Student's Name Control, Student's SSN, Qualified Expenses Paid in Current Tax Year, Smaller of Exp Paid in Current TY or \$1100, Add Columns c and d, and Enter 1/2 of the Amt in Column e. Each Lifetime Learning Credit student line includes Student's First Name, Student's Last Name, Student's Name Control, Student's SSN, and Qualified Expenses. See Part II Record Layouts for Field Numbers. See Part I Section 8 for Statement Record format. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0382 | o Form 1040/1040A - If Education Credits (SEQ 0935) is significant, Form 8863 must be present. If Form 8863 is present, Education Credits (SEQ 0590) on Form 8863 must equal Education Credits (SEQ 0935) on Form 1040/1040A. |
| 0383 | o Form 8863 - Each Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) must equal either the Primary SSN (SEQ 0010), the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A. |
| 0384 | o Form 1040/1040A - When Education Credits (SEQ 0935) is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are \$110,000 for "Married Filing Joint" and \$55,000 for "Single", "Head of Household", and "Qualifying Widow(er)". o When Filing Status (SEQ 0130) is "Married Filing Separate", Education Credits (SEQ 0935) cannot be claimed. |
| 0385 | o Form 8863 - The following limits apply to each Hope Credit student in Part I. Qualified Expenses Paid in the Current Tax Year (SEQ 0040, 0110, 0180 statement) cannot exceed \$4400. Smaller of Exp Paid in Current TY or \$1100 (SEQ 0050, 0120, 0190, statement) cannot exceed \$2200. Enter 1/2 of the Amt in Column E (SEQ 0070, 0140, 0210, statement) cannot exceed \$3300. |
| 0386 | o Form 1040/1040A - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0702) is more than \$135,000 for "Married Filing Joint" or is more than \$65,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed. |
| 0387 | o Form 8863 - Tentative Hope Credit (SEQ 0240) cannot exceed an amount equal to \$3300 multiplied by the number of Hope Credit students in Part I. If the number of Hope Credit students is zero, Tentative Hope Credit (SEQ 0240) cannot be positive. o Tentative Lifetime Learning Credit (SEQ 0470) cannot exceed \$4400 regardless of the number of Lifetime Learning Credit students. If the number of Lifetime Learning Credit students is zero, Tentative Lifetime Learning Credit (SEQ 0470) cannot be positive. o Education Credits (SEQ 0590) cannot exceed the sum of Tentative Hope Credit (SEQ 0240) and Tentative Lifetime Learning Credit (SEQ 0470). |
| 0388 | o Form 1040/1040A - When Student Loan Interest Deduction (SEQ 0702) is significant, the filing status cannot equal "Married Filing Separately". |
| 0389 | o Form 1040/1040A - Student Loan Interest Deduction (SEQ 0702) must not exceed \$2,500. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0390 | <ul style="list-style-type: none">o Schedule J - Amount from Line 6 (SEQ 0100) must equal One-third Elected Farm Income (SEQ 0060).o One-third Elected Farm Income (SEQ 0140) must equal One-third Elected Farm Income (SEQ 0060). |
| 0391 | <ul style="list-style-type: none">o Schedule J - The following fields must contain an amount greater than or equal to zero: SEQ 0040, SEQ 0060, SEQ 0070, SEQ 0080, SEQ 0120, SEQ 0160, SEQ 0180, SEQ 0190, SEQ 0200, and SEQ 0210. |
| 0392 | <ul style="list-style-type: none">o Schedule J - Taxable Income (SEQ 0010) must equal Taxable Income (SEQ 0820) of Form 1040. |
| 0393 | <ul style="list-style-type: none">o Schedule J - When Add Lines 4, 8, 12, and 16 (SEQ 0170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 0040) or Tax on Line 7 (SEQ 0080) or Tax on Line 11 (SEQ 0120) or Tax on Line 15 (SEQ 0160). |
| 0394 | <ul style="list-style-type: none">o Form Payment - The Requested Payment Date (SEQ 0080) for any Estimated Payment with Tax Type Code (SEQ 0070) of "1040S" cannot equal the Requested Payment Date for a subsequent occurrence of a "1040S" payment. |
| 0395 | <ul style="list-style-type: none">o Form Payment - Primary SSN (SEQ 0010) must equal Primary SSN (SEQ 0010) of the Tax Form.o When Filing Status (SEQ 0130) equals "2", Secondary SSN (SEQ 0020) must equal Secondary SSN (SEQ 0030) of the Tax Form. |
| 0396 | <ul style="list-style-type: none">o Form Payment - Routing Transit Number (SEQ 0030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.o Bank Account Number (SEQ 0040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.o Type of Account (SEQ 0050) must equal "1" or "2". |
| 0397 | <ul style="list-style-type: none">o Form Payment - (Balance Due Payments) When the return is transmitted to the IRS on or before April 17 of the current processing year, the Requested Payment Date (SEQ 0080) cannot be later than April 17.o When the return is transmitted to IRS after April 17, the Requested Payment Date (SEQ 0080) cannot be later than the current processing date.o The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.o The Requested Payment Date cannot be prior to the current processing date minus five days. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0398 | <ul style="list-style-type: none">o Form Payment (Estimated Payments) - The Requested Payment Date (SEQ 0080) must be one of the following: 20070416, 20070417, 20070615, 20070917 or 20080115.o If the process date <u>is prior</u> to January 15, 2007, the Requested Payment Date (SEQ 0080) must be 20070416, 20070417, 20070615 or 20070917.o If the process date <u>is prior</u> to April 24, 2007, the Requested Payment Date (SEQ 0080) must be 20070416, 20070417, 20070615, 20070917, or 20080115.o If the current processing date is April 24, 2007 through June 22, 2007, the Requested Payment Date (SEQ 0080) must be 20070615, 20070917, or 20080115.o If the current processing date in June 23, 2007 through September 24, 2007 the Requested Payment Date (SEQ 0080) must be 20070917 or 20080115.o If the current processing date is September 25, 2007 through October 20, 2007, the Requested Payment Date (SEQ 0080) must be 20080115.o The process date cannot be greater than October 20, 2007. |
| 0399 | <ul style="list-style-type: none">o State Record (State-Only Returns) - The Primary SSN (SEQ 0010) must match the Primary SSN (SEQ 0010) of Form 1040. |
| 0400 | <ul style="list-style-type: none">o State Record - The Generic Record must be present in the state data packet.o An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record. |
| 0401 | <ul style="list-style-type: none">o State Record - The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.o The State Code must be consistent throughout Generic and associated Unformatted Records for the return. Exception: State-Only returns with State Abbreviation (SEQ 0095) that equal to "AS", "GU", "MP" "PR", or "VI" must be processed in Austin. |
| 0402 | <ul style="list-style-type: none">o State Record - All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present. |
| 0403 | <ul style="list-style-type: none">o State Record - Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0404 | <ul style="list-style-type: none">o State Record - The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form.o The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record. |
| 0405 | <ul style="list-style-type: none">o State Record Form W-2 - Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440, 0490, 0540) when there is a significant entry in State Income Tax (SEQ 0400, 0470, 0520, 0570). |
| 0406 | <ul style="list-style-type: none">o The first two-digits contained in the EFIN of Originator (SEQ 0008b) must be valid for the Processing Site (SEQ 0040) of the TRANS Record A (TRANA) of the transmission.o Exception: A valid two-digit EFIN Prefix Code is permitted, if not assigned to a processing site, when State Data is present; or when Processing Site equals "E" (Austin) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, Form 8833, Form 8854, Form 8891 and/or Form W-2GU; an Address Ind (SEQ 0097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 0087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI". |
| 0407 | <ul style="list-style-type: none">o State Record - The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form. |
| 0408 | <ul style="list-style-type: none">o State Record - When Online-State-Return (SEQ 0049) of the Generic Record equals "O", the Transmission Type Code (SEQ 0170) of the TRANS Record A (TRANA) must equal "O", and vice versa. |
| 0409 | <ul style="list-style-type: none">o Tax Form - When Foreign Employer Compensation Literal (SEQ 0378) equals "FEC", then Foreign Employer Compensation Total (SEQ 0379) must be significant and the FEC Record must be present.o When the FEC Record is present, then Foreign Employer Compensation Literal (SEQ 0378) must equal "FEC" and Foreign Employer Compensation Total (SEQ 0379) must be significant. |
| 0410 | <ul style="list-style-type: none">o State-Only Record - If the RTN is present, it must be present on the Financial Organization Master File (FOMF). |
| 0411 | <ul style="list-style-type: none">o FEC Record - The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Primary SSN (SEQ 0010) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Primary Name Control (SEQ 0050) of the Tax Form or The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Secondary SSN (SEQ 0030) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Spouse's Name Control (SEQ 0055) of the Tax Form. |
| 0412 | <ul style="list-style-type: none">o FEC Record - The following fields must be significant: Street Address (SEQ 0050) and City (SEQ 0060), and The following fields must be significant: State Abbreviation (SEQ 0070) and Zip Code (SEQ 0080) or Foreign Country (SEQ 0110). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0413 | o FEC Record - The Foreign Employer's Name (SEQ 0140) and the Foreign Employer's Street Address (SEQ 0160), Foreign Employer's City (SEQ 0170), and Foreign Employer's Country (SEQ 0200) must be significant. |
| 0414 | o FEC Record - The Country Code (SEQ 0130) must be significant and either equal to a valid Country Code or "US". |
| 0415 | o FEC Record - If Services Performed While Residing in U.S. Yes Ind (SEQ 0120) equals "X", then the Country Code (SEQ 0130) must equal "US" and If the Country Code (SEQ 0130) equals "US", then Services Performed While Residing in U.S. Yes Ind (SEQ 0120) must equal "X". |
| 0416 | o Summary Record - Number of FEC Records (SEQ 0075) must equal the number of FEC Records computed by the IRS. |
| 0417 | o Tax Form - If Earned Income Credit (SEQ 1180) is significant, then the FEC Record cannot be present and Foreign Employer Compensation Literal (SEQ 0378) and Foreign Employer Compensation Total (SEQ 0379) must be blank. |
| 0418 | o Tax Form - Foreign Employer Compensation Total (SEQ 0379) must equal the total of Foreign Employer Compensation Amount (SEQ 0220) from the FEC Record(s). |
| 0419 | o State Record - If Address Ind (SEQ 0097) on the Tax Return equals "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100). o If Address Ind (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098). |
| 0420 | o Form 1040 - When Form 4136 Block (SEQ 1205) equals "X", Form 4136 must be present, and vice versa. |
| 0421 | o RESERVED |
| 0422 | o RESERVED - |
| 0423 | o RESERVED - |
| 0424 | o RESERVED - |
| 0425 | o RESERVED - |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|--------------------|--|
| 0426 | o Form 1040 - Other Payments (SEQ 1210) must equal the total of Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439 plus Total Income Tax Credit Amount (SEQ 1050) from Form 4136 plus Health Coverage Tax Credit (SEQ 0250) from Form 8885. |
| 0427 | o RESERVED - |
| 0428-0429 RESERVED | |
| 0430 | o State Record - If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind SEQ (0097) on the State-Only 1040 equals "3" it must be processed at Austin . |
| 0431 | o RESERVED |
| 0432 | o Form 8271 - When Form 8271 is present, one of the following Tax Shelter group items must be present on the first occurrence: Tax Shelter Name - 1 (SEQ 0030) or Tax Shelter Registration Number -1 (SEQ 0040) or Name of Person Who Applied for Registration -1 (SEQ 0050) or Tax Shelter Identifying Number -1 (SEQ 0060). |
| 0433-0434 RESERVED | |
| 0435 | o Form 8582-CR - When Multiply Line 11 by 50% (SEQ 0200) is significant, it cannot be greater than \$25,000. o When Multiply Line 23 by 50% (SEQ 0330) is significant, it cannot be greater than \$25,000. |
| 0436 | o Form 8582-CR - When Special Allowance for Rental Activity (SEQ 0210) is significant, Form 8582 must be present. o When Special Allowance for Rental Activity (SEQ 0340) is significant, Form 8582 must be present. |
| 0437 | o Form 8582-CR - Modified Adjusted Gross Income (SEQ 0310) cannot be less than zero. |
| 0438 | o Summary Record - For Online Returns, the IP Address (SEQ 0190) cannot contain an IPv4 address where any of its 4 parts is not a number from 0 to 255 and there are not 3 periods. |
| 0439 | o If the Transmission Type Code (SEQ 0170) of the TRANA Record equals "O", the following fields must be significant: IP Address (SEQ 0190), IP Date (SEQ 0200), IP Time (SEQ 0210) and IP Time Zone (SEQ 0215). |
| 0440 | o RESERVED |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0441 | o Summary Record - For Online Returns, IP Address (SEQ 0190) cannot contain an IPv6 address where any of its 8 parts is not a number from 0 to FFFF (hexadecimal) and there are not 7 colons. |
| 0442-0445 | RESERVED |
| 0446 | o RESERVED - |
| 0447 | o RESERVED - |
| 0448 | RESERVED |
| 0449 | o Form 8606 - The "Qualified First-Time Homebuyer Distr" (SEQ 0353) cannot be greater than \$10,000. |
| 0450 | o Form 8606 - Nondeductible IRA Name (SEQ 0009) and SSN of Taxpayer with IRAs (SEQ 0010) must be significant. |
| 0451 | o Form 8606 - Nondeductible IRA Name (SEQ 0009) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space. o Nondeductible IRA Name (SEQ 0009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign. |
| 0452 | o Form 2555/2555EZ - When only one Form 2555/2555EZ is present, SSN of Taxpayer with Foreign Earned Income (SEQ 0007) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. o When two Forms 2555/2555EZ are present, SSN of Taxpayer with Foreign Earned Income (SEQ 0007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 0010) of Form 1040 and SSN of Taxpayer with Foreign Earned Income (SEQ 0007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 0030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 0010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 0030). |
| 0453 | o Form 2555EZ - Total Foreign Earned Income (SEQ 1210) cannot exceed \$82,400 . |
| 0454 | o Form 1040 - Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present. |
| 0455 | o Form 2555 - Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050). o Form 2555EZ - Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed \$82,400 Total Foreign Earned Income (SEQ 1210). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0456 | <ul style="list-style-type: none">o Form 1040 - When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals "FORM 2555", Form 2555 must be present.o When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals "FORM 2555-EZ", Form 2555EZ must be present. |
| 0457 | <ul style="list-style-type: none">o Form 1040 - The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 0577) must equal the total of the following fields: Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Form 2555(s) plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555EZ. |
| 0458 | <ul style="list-style-type: none">o Form 1040 - When Other Adjustments Literal (SEQ 0720) equals "FORM 2555", Form 2555 must be present. |
| 0459 | <ul style="list-style-type: none">o Form 1040 - If Other Adjustments Literal (SEQ 0720) equals "FORM 2555", then Other Adjustment Amount (SEQ 0730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0460 | <ul style="list-style-type: none">o Form 2555/2555-EZ - Taxpayers must qualify for the Foreign Exclusion under the Bona Fide Residence or Physical Presence test. Both tests will be verified prior to the return being accepted. This Error Reject Code will be set in any case where the taxpayer did not qualify under either of the tests.o Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0225) equals 1231 of the current tax year or equals "CONTINUE", then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the current tax year or must be prior to the current tax year or When Date Bona Fide Residence Ended (SEQ 0225) is prior to 1231 of the current tax year (i.e., 20061031), then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 20050101).o Form 2555 - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 0530) and Physical Presence Test Through (SEQ 0540) minus the total of Number of Days in US on Business - 1 through - 4 (SEQ 0610, 0670, 0730, 0790) must be at least 330 days.o Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0040) equals 1231 of the current tax year or equals "CONTINUE", then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the current tax year or must be prior to the current tax year or When Date Bona Fide Residence Ended (SEQ 0040) is prior to 1231 of the current tax year (i.e., 20061031), then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 20050101).o Form 2555EZ - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 0070) and Physical Presence Test Through (SEQ 0080) minus the total of Number of Days in US on Business - 1 through - 9 (SEQ 0310, 0350, 0390, 0430, 0470, 0510, 0550, 0590, 0630) must be at least 330 days. |
| 0461 | <ul style="list-style-type: none">o Form 2555 - Statement to Authorities - Yes (SEQ 0300) and Req'd to Pay Income Tax - No (SEQ 0330) cannot both be significant. |
| 0462 | <ul style="list-style-type: none">o Form 2555 - If No Travel Statement (SEQ 0560) is significant, then the following fields cannot be significant: Country Name (SEQ 0570), Arrival Date (SEQ 0580), Departure Date (SEQ 0590), Full Days in Country (SEQ 0600), Number of Days in US on Business (SEQ 0610), and Income Earned in the US on Business (SEQ 0620). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0463 | <ul style="list-style-type: none">o Form 2555 - Taxpayer Foreign Street Address (SEQ 0011), Taxpayer Foreign City (SEQ 0012), and Taxpayer Foreign Country (SEQ 0015) must be significant. Country Code (SEQ 0018) must be significant and equal to a valid Country code.o Form 2555EZ - Taxpayer Foreign Street Address (SEQ 0111), Taxpayer Foreign City (SEQ 0112), and Taxpayer Foreign Country (SEQ 0115) must be significant. Country Code (SEQ 0118) must be significant and equal to a valid Country code.o Refer to Attachment 10 for Country Codes. |
| 0464 | <ul style="list-style-type: none">o Form 2555 - If Separate Foreign Residence - Yes (SEQ 0170) is significant, then Yes - City & Country of Foreign Residence (SEQ 0190) and Number of Days at That Address (SEQ 0200) must be significant. |
| 0465 | <ul style="list-style-type: none">o Form 2555 - Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120). |
| 0466 | <ul style="list-style-type: none">o Form 2555 - Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220). |
| 0467 | <ul style="list-style-type: none">o Form 2555EZ - If Bona Fide Residence - Yes (SEQ 0010) is significant, then Date Bona Fide Residence Began (SEQ 0030) and Date Bona Fide Residence Ended (SEQ 0040) must be significant. |
| 0468 | <ul style="list-style-type: none">o Form 2555EZ - If Physically Present - Yes (SEQ 0050) is significant, then Physical Presence Test From (SEQ 0070) and Physical Presence Test Through (SEQ 0080) must be significant. |
| 0469 | <ul style="list-style-type: none">o Form 2555EZ - Tax Home Test - Yes (SEQ 0090) must be significant. |
| 0470 | <ul style="list-style-type: none">o Form 2555EZ - For each of the following, only one box can equal "X": Bona Fide Residence - Yes (SEQ 0010) or Bona Fide Residence - No (SEQ 0020); Physically Present - Yes (SEQ 0050) or Physically Present - No (SEQ 0060); Revoked Exclusions - Yes (SEQ 0220) or Revoked Exclusions - No (SEQ 0230).o If no Form 2555/2555EZ Box (SEQ 0210) is checked, then Revoked Exclusions -Yes (SEQ 0220) and Revoked Exclusions - No (SEQ 0230) should not be significant. |
| 0471 | <ul style="list-style-type: none">o Form 2555 - Part II or Part III must be present, but not both. |
| 0472 | <ul style="list-style-type: none">o Form 2555/2555EZ - Must be processed at the Austin Submission Processing Center. |
| 0473 | <ul style="list-style-type: none">o Form 2555 - When Alt Method To Source Compensation (SEQ 0812) equals "X", Alt Method To Source Comp Statement (SEQ 0813) must equal "STMbnn". |
| 0474 | <ul style="list-style-type: none">o RESERVED |
| 0475 | <ul style="list-style-type: none">o RESERVED |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0476 | o Schedule EIC - The following fields cannot equal "X": Disabled "No" Box - 1 (SEQ 0045) or Disabled "No" Box - 2 (SEQ 0115). |
| 0477-0479 | RESERVED |
| 0480 | o Form 8839 - When Identifying Number Child (SEQ 0080, 0160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. |
| 0481 | o Form 8839 - Eligible Child First Name - 1 (SEQ 0010), Eligible Child Last Name - 1 (SEQ 0020), Eligible Child Name Control - 1 (SEQ 0030), Year of Birth - 1 (SEQ 0040), and Identifying Number Child - 1 (SEQ 0080) must be significant. o If any field of the following "eligible child group" is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 0010, 0090); Eligible Child Last Name (SEQ 0020, 0100); Eligible Child Name Control (SEQ 0030, 0110); Year of Birth (SEQ 0040, 0120); and Identifying Number Child (SEQ 0080, 0160). o Eligible Child Name Control (SEQ 0030, 0110) must be in the correct format. See Section 7.01 for Name Control format. |
| 0482 | o Form 8839 - Year of Birth - 1 (SEQ 0040) and Year of Birth - 2 (SEQ 0120) cannot be greater than current tax year. |
| 0483 | o Form 8839 - Identifying Number Child (SEQ 0080, 0160) cannot equal another Identifying Number Child (SEQ 0080, 0160) on any occurrence of Form 8839 on the return. Identifying Number Child (SEQ 0080, 0160) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A. |
| 0484 | o Form 8839 - If Year of Birth - 1 or - 2 (SEQ 0040, 0120) is prior to "1988", then the corresponding Disabled Over 18 Box - 1 or -2 (SEQ 0049, 0129) must equal "X". |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0485 | <ul style="list-style-type: none">o Form 8839 - Modified AGI (SEQ 0240) must be less than \$204,410 unless one of the following exceptions applies:<ul style="list-style-type: none">o Carryforward of Adoption Credit to Current Year (SEQ 0284) is significant and Adoption Literal (SEQ 0368) on Form 1040/1040A does not equal "SNE" or "PYAB".o Adoption Literal (SEQ 0368) on Form 1040/1040A equals "AB" and Adoption Amount (SEQ 0369) is positive. |
| 0486 | <ul style="list-style-type: none">o Form 1040/1040A - When Adoption Credit Block (SEQ 0987) is significant, Form 8839 must be present.o When Adoption Literal (SEQ 0368) equals "AB", "SNE", or "PYAB", Adoption Amount (SEQ 0369) must be significant and page 2 of the first occurrence of Form 8839 must be present. |
| 0487 | <ul style="list-style-type: none">o RESERVED |
| 0488 | <ul style="list-style-type: none">o Form 8839 - When more than one Form 8839 is present, only the first occurrence of Form 8839 can contain entries in the following fields: SEQs 0230 through 0297, 0350, and 0380 through 0450. |
| 0489 | <ul style="list-style-type: none">o RESERVED |
| 0490 | <ul style="list-style-type: none">o Summary Record - If Year of the Electronic Postmark Date (SEQ 0260) is present, Year of Electronic Postmark Date must equal the current processing year. |
| 0491 | <ul style="list-style-type: none">o Summary Record - If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). |
| 0492 | <ul style="list-style-type: none">o RESERVED |
| 0493 | <ul style="list-style-type: none">o Summary Record - Software Identification Number (SEQ 0230) must be present. |
| 0494 | <ul style="list-style-type: none">o Form 1040 - If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present. |
| 0495 | <ul style="list-style-type: none">o Form 1040 - If Filing Status (SEQ 0130) is not equal to "2", then only one Form 4563 can be present.o Form 1040 - If Filing Status (SEQ 0130) equals "2", then two Forms 4563 can be present. |
| 0496 | <ul style="list-style-type: none">o Form 4563 - When only one Form 4563 is present, Taxpayer SSN (SEQ 0020) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.o When two Forms 4563 are present, Taxpayer SSN (SEQ 0020) of the first Form 4563 must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer SSN (SEQ 0020) of the second Form 4563 must equal Secondary SSN (SEQ 0030) of Form 1040. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0497-0498 | RESERVED |
| 0499 | o The Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R is invalid for processing an Individual e-filed return. |
| 0500 | o Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of the Tax Form must match data from the IRS Master File. |
| 0501 | o Qualifying SSN (SEQ 0015, 0085) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 0007, 0077) must match data from the IRS Master File. |
| 0502 | o Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R and Company or Trust Identification Number (SEQ 0120) of Form 2439 must match data from the IRS Master File. Note: Form 1099-R is ONLY required when federal income tax is withheld. |
| 0503 | o Secondary SSN (SEQ 0030) and Spouse's Name Control (SEQ 0055) of the Tax Form must match data from the IRS Master File or If filing status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X", then the Spouse SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File. |
| 0504 | o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must match data from the IRS Master File. |
| 0505 | o Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, or Payer Identification Number (SEQ 0026) of Form W-2G, or Payer Identification Number (SEQ 0050) of Form 1099-R or Company/Trust Identification Number (SEQ 0120) of Form 2439 was issued in the current processing year. |
| 0506 | o Qualifying SSN (SEQ 0015, 0085) of Schedule EIC was previously used for the same purpose. |
| 0507 | o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A was previously used for the same purpose. |
| 0508 | o Primary SSN (SEQ 0010) has been used as a Secondary SSN (SEQ 0030) on another return with filing status 2 - Married filing joint status (SEQ 0130) or with filing status 4 - Head of Household and Exempt Spouse (SEQ 0163) equals to "X"; or Secondary SSN (SEQ 0030) has been used as a Primary SSN (SEQ 0010) on another return. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0509 | o Secondary SSN (SEQ 0030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return. |
| 0510 | o Primary SSN (SEQ 0010) and/or Secondary SSN (SEQ 0030) where the SSN was claimed as an exemption (SEQ 0160) on the return and was also used as a Dependent's SSN (SEQ 0175, 0185, 0195, 0205) on another return or the dependent's SSN has been used on another return as a Primary or Secondary SSN. |
| 0511 | o Primary SSN (SEQ 0010) was used with the Filing Status (SEQ 0130) other than "3" or "4", and was also used as a Secondary SSN (SEQ 0030) on another return with filing status value "3". |
| 0512 | o Form 8863 - Student's Name Control (SEQ 0030, 0100, 0170, 0270, 0310, 0350) and corresponding Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) must match data from the IRS Master File. |
| 0513 | o Secondary SSN (SEQ 0030) was used as a Secondary SSN more than once. |
| 0514 | o Insured Name Control (SEQ 0295) and Insured SSN (SEQ 0310) of Form 8853 must match data from the IRS Master File. |
| 0515 | o Primary SSN (SEQ 0010) was used as a Primary SSN more than once. |
| 0516 | o Primary SSN (SEQ 0010) and the Primary Name Control (SEQ 0050) of the State-Only 1040 Return must match data from the IRS Master File. |
| 0517 | o Secondary SSN (SEQ 0030) and the Secondary Name Control (SEQ 0055) of the State-Only 1040 Return must match data from the IRS Master File or If filing status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X", then the Spouse SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File. |
| 0518 | o Form 1310 - The Name Control of Person Claiming Refund (SEQ 0050) and the SSN of Person Claiming Refund (SEQ 0070) must match data from the IRS Master File. |
| 0519 | o Form 8697 - Employer Identification Number of Entity (SEQ 0150) and Employee Name Control (SEQ 0155) on Form 8697, must match data from the IRS Master File. |
| 0520 | o Employer Name Control (SEQ 0015) and Employer Identification Number (SEQ 0030) of Schedule H must match data from the IRS Master File. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0521 | <ul style="list-style-type: none">o Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) of the Tax Form; Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A; Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) of Schedule EIC, and Child's SSN (SEQ 0040, 0090, 0140, 0190) of Form 8901. |
| 0522 | <ul style="list-style-type: none">o Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return does not match data from the IRS Master File.o <u>Exceptions:</u> Primary Date of Birth is not required when the Primary Date of Death (SEQ 0020) on Form 1040/A/EZ is significant AND the filing status is MFJ.o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbyUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", then the Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return is not required. |
| 0523 | <ul style="list-style-type: none">o Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return does not match data from the IRS Master File.o <u>Exceptions:</u> Spouse Date of Birth is not required when the Secondary Date of Death (SEQ 0040) on Form 1040/A/EZ is significant.o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbyUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", then the Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return is not required. |
| 0524 | <ul style="list-style-type: none">o Qualifying Person Name Control - 1, - 2 (SEQ 0120, 0221) and Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441/Schedule 2 do not match data from the IRS Master File. |
| 0525 | <ul style="list-style-type: none">o Eligible Child Name Control - 1, - 2 (SEQ 0030, 0110) and Identifying Number Child - 1, - 2 (SEQ 0080, 0160) of Form 8839 do not match data from the IRS Master File. |
| 0526 | <ul style="list-style-type: none">o Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441/Schedule 2 was previously used for same purpose. |
| 0527 | <ul style="list-style-type: none">o Identifying Number Child - 1, - 2 (SEQ 0080, 0160) of Form 8839 was previously used for same purpose. |
| 0528 | <ul style="list-style-type: none">o Form 8863 - Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) was previously used to claim Education Credit on another tax return. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0529 | o Declaration Control Number (DCN) (SEQ 0008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year. |
| 0530 | o RESERVED |
| 0531 | o Form 1040/1040A/1040EZ - A Date of Death is present on IRS records for the Primary SSN (SEQ 0010). |
| 0532 | o Form 1040/A/EZ - A Date of Death is present on IRS records for the Secondary SSN (SEQ 0030). |
| 0533 | o Form 1040/1040A - A Date of Death is present on IRS records for one or more of the Dependents SSN (SEQ +0175, 0185, 0195, 0205 and/or statement records). |
| 0534 | o Schedule EIC - A Date of Death is present on IRS records for the Qualifying Child (ren) SSN (SEQ 0015, 0085). |
| 0535 | o Schedule EIC - Qualifying SSN (SEQ 0015, 0085) of Schedule EIC and the corresponding Year of Birth (SEQ 0020, 0090) must match data received from the Social Security Administration. |
| 0536 | o RESERVED |
| 0537 | o Form 1040/1040A - Exempt Spouse Name Control (SEQ 0165) and Spouse SSN (SEQ 0030) match data from the IRS Master File. |
| 0538-0539 | RESERVED |
| 0540 | o RESERVED |
| 0541-0543 | RESERVED |
| 0544 | o Form 1040/1040A - If the Primary SSN (SEQ 0010) was claimed as a dependent's SSN on another return, then reject the return if there are any dependents SSNs claimed on the return. |
| 0545-0559 | RESERVED |
| 0560 | o Form 8901 - Child's SSN (SEQ 0040, 0090, 0140, 0190) and corresponding Child Name Control (SEQ 0030, 0080, 0130, 0180) must match data from the IRS Master File. |
| 0561-0562 | RESERVED |
| 0563 | o Form 1040/1040A - Dependent's SSN (SEQ 0175, 0185, 0195, 0205) with Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equal to "X" was previously used for child tax credit. o Form 8901 - Child's SSN (SEQ 0040, 0090, 0140, 0190) was previously used for child tax credit. |
| 0564-0565 | RESERVED |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0566 | o Form 8901 - A Date of Death is present on IRS records for one or more Child's SSN (SEQ 0040, 0090, 0140, 0190). |
| 0567-0599 | RESERVED |
| 0600 | o Tax Form - IRS Master File indicates that the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required. Note: The IRS may request additional verification in addition to the completed Form 8862. |
| 0601 | o RESERVED |
| 0602 | o Form 8862 - Year for Which You Are Filing This Form (SEQ 0010) must equal the current tax year. |
| 0603 | o RESERVED |
| 0604 | o RESERVED |
| 0605 | o RESERVED |
| 0606 | o Tax Form - IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year. |
| 0607 | o Form 8866 - If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 0430) or Total Interest to be Refunded on Decrease (SEQ 0440). |
| 0608-0609 | RESERVED |
| 0610 | o Tax Form - If Address Ind (SEQ 0097) equals "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066); and the following fields cannot be present: Name Line 2 (SEQ 0070), Street Address (SEQ 0080), City (SEQ 0083), State Abbreviation (SEQ 0087), and Zip Code (SEQ 0095). If Address Ind (SEQ 0097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066). |
| 0611 | o Tax Form - Foreign Street Address (SEQ 0062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/). |
| 0612 | o Tax Form - Foreign City, State or Province, Postal Code (SEQ 0064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0613 | o Tax Form - Foreign Country (SEQ 0066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name. |
| 0614 | o Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 0097) equals "3". |
| 0615 | o Tax Form - If State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 0097) equals "3"; or any of the following forms are present: Form 4563, Form 5074, Form 8689, Form 8833, Form 8854, Form 8891 and/or Form W-2GU, then the return must be processed at Austin Submission Processing Center. |
| 0616 | o Form W-2 - When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113). o Form W-2G - When Winner's Address Continuation (SEQ 0143) is significant, then a period (.) must be present in Winners' State (SEQ 0146). o Form W-2GU - When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113). o Form 1099-R - When Recipient's Address Continuation (SEQ 0080) is significant, then a period (.) must be present in Recipient's State (SEQ 0092). |
| 0617 | o RESERVED |
| 0618 | o RESERVED |
| 0619 | o Form 8379 - First Injured Spouse Box (SEQ 0030) and Second Injured Spouse Box (SEQ 0060) cannot both equal "X" and cannot both equal blank. |
| 0620 | o Form 8379 - When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 0030) or Second Injured Spouse Box (SEQ 0060), and either Community Property State-Yes Box (SEQ 0150) or Community Property State-No Box (SEQ 0160). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0621 | <ul style="list-style-type: none">o Form 8379 - When Community Property State Yes Box (SEQ 0150) equals "X", one or more of the following community state's abbreviation must be significant: SEQ 0161 Community Property State Abbreviation for Arizona; SEQ 0162 Community Property State Abbreviation for California; SEQ 0163 Community Property State Abbreviation for Idaho; SEQ 0164 Community Property State Abbreviation for Louisiana; SEQ 0165 Community Property State Abbreviation for Nevada; SEQ 0166 Community Property State Abbreviation for New Mexico; SEQ 0167 Community Property State Abbreviation for Texas; SEQ 0168 Community Property State Abbreviation for Washington; and/or SEQ 0169 Community Property State Abbreviation for Wisconsin.o See Attachment 5 - Community Property States Abbreviations |
| 0622 | <ul style="list-style-type: none">o Form 8379 - When Total Other Income-Joint Return (SEQ 0210) is significant, then the sum of Total Other Income-Injured Spouse (SEQ 0220) and Total Other Income-Other Spouse (SEQ 0230) must equal Total Other Income-Joint Return (SEQ 0210). |
| 0623 | <ul style="list-style-type: none">o RESERVED |
| 0624 | <ul style="list-style-type: none">o Form 8379 - When Standard or Itemized Deduction - Joint Return (SEQ 0540) is significant, then the sum of Standard or Itemized Deduction-Injured Spouse (SEQ 0550) and Standard or Itemized Deduction-Other Spouse (SEQ 0560) must equal Standard or Itemized Deduction-Joint Return (SEQ 0540). |
| 0625 | <ul style="list-style-type: none">o Form 8379 - When Exemptions-Joint Return (SEQ 0570) is present, then either Exemptions-Injured Spouse (SEQ 0580) or Exemptions-Other Spouse (SEQ 0590) must be present and Exemptions-Joint Return (SEQ 0570) must equal Total Exemptions (SEQ 0355) of Form 1040/1040A. |
| 0626 | <ul style="list-style-type: none">o Form 8379 - When Credits-Joint Return (SEQ 0600) is present, then the sum of Credits-Injured Spouse (SEQ 0610) and Credits-Other Spouse (SEQ 0620) must equal Credits-Joint Return (SEQ 0600). |
| 0627 | <ul style="list-style-type: none">o Form 8379 - When Estimated Tax Payments-Joint Return (SEQ 0690) is significant, the sum of Estimated Tax Payments-Injured Spouse (SEQ 0700) and Estimated Tax Payments-Other Spouse (SEQ 0710) must equal Estimated Tax Payments-Joint Return (SEQ 0690). |
| 0628 | <ul style="list-style-type: none">o Form 8379 - When Form 8379 is present, Form 2555/2555EZ, 8833, 8854 and 8891 must not be present. |
| 0629 | <ul style="list-style-type: none">o Form 8379 - When Form 8379 is present, the following fields on Form 1040/A/EZ must not be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province (SEQ 0064), or Foreign Country (SEQ 0066). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0630 | <ul style="list-style-type: none">o Form 8379 - When Form 8379 is present, the State Abbreviation (SEQ 0087) of Form 1040/A/EZ cannot equal "AS", "GU", "MP", "PR", or "VI".o When Form 8379 is present, Forms W-2GU, 4563, 5074, and 8689 must not be present. |
| 0631 | <ul style="list-style-type: none">o Form 8379 - When 8379 is present, Filing Status (SEQ 0130) of Form 1040/1040A must equal "2" (Married Filing Joint) or Secondary SSN (SEQ 0030) of Form 1040EZ must be present. |
| 0632 | <ul style="list-style-type: none">o Form 5471 - When Category of Filer-3 (SEQ 0135) is significant, Category 3 Attachment (SEQ 0136) must equal "STMbnn".o When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".o When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".o When Other Current Assets - Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".o When Investment In Subsidiaries - Beginning (SEQ 2830) or Investment In Subsidiaries - End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule)(SEQ 2860) must equal "STMbnn".o When Other Investments - Beginning (SEQ 2870) or Other Investments - End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".o When Other Assets - Beginning (SEQ 3090) or Other Assets - End (SEQ 3110) is significant, Other Assets (Attach Schedule) (SEQ 3120) must equal "STMbnn".o When Other Current Liabilities - Beginning (SEQ 3170) or Other Current Liabilities - End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".o When Other Liabilities - Beginning (SEQ 3230) or Other Liabilities - End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".o When Paid-in or Capital Surplus - Beginning (SEQ 3305) or Paid-in or Capital Surplus - End (SEQ 3315) is significant, Paid-in or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".o When Own 10% Interest in a Partnership - Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn". |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0632 | <ul style="list-style-type: none">o continuedo When Own Foreign Entities - Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn" or Paper Document Indicator 2 (Form 8858) (SEQ 0153) of the Summary Record must contain "1".o When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".o When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn". |
| 0633 | <ul style="list-style-type: none">o Form 5471 - The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360. |
| 0634 | <ul style="list-style-type: none">o RESERVED |
| 0635 | <ul style="list-style-type: none">o RESERVED |
| 0636 | <ul style="list-style-type: none">o Form 8865 - For Each Form 8865 present, when Category 2 Filer (SEQ 0090) is significant, at least one Schedule K-1 (Form 8865) must be present. |
| 0637 | <ul style="list-style-type: none">o Form 8865 - Business Activity Code (SEQ 0690) must be within the valid range (111100 - 813000). |
| 0638 | <ul style="list-style-type: none">o Form 8865 - When Owns Constructive Interest (SEQ 1045) is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090) and Identifying Number Constructive Ownership (SEQ 1100). |
| 0639 | <ul style="list-style-type: none">o Form 8865 - When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant. |
| 0640 | <ul style="list-style-type: none">o Form 8865 - When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant. |
| 0641 | <ul style="list-style-type: none">o Form 8865 - When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present. |
| 0642 | <ul style="list-style-type: none">o Form 8865 - When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income (Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss) (SEQ 2290) or Other Income (Loss) (SEQ 2300). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0643 | o Form 8865 - When Total Deductions (SEQ 2450) is significant, one of the following fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent(SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400), Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440). |
| 0644 | o Form 8865 - When Net S-T Capital Gain (Loss) (SEQ 2750) is significant, Net S-T Entire Year Capital Gain (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3280) must be significant. |
| 0645 | o RESERVED |
| 0646 | o Form 8865 - When Net Long-Term Capital Gain (Loss) (SEQ 3130) is significant, Net L-T Capital Gain (Loss) (SEQ 3240) or Other Income (Loss) (SEQ 3280) must be significant. |
| 0647 | o Form 8865 - When Net Section 1231 Gain (Loss) (SEQ 3270) is significant, Form 4797 must be present. |
| 0648 | o Form 8865 - When Rehabilitation Expenditures Rental Real Estate (SEQ 3410) is significant, Form 3468 must be present. |
| 0649 | o RESERVED |
| 0650 | o RESERVED |
| 0651 | o RESERVED |
| 0652 | o RESERVED |
| 0653 | o Form 8586 - If "Current Year Credit" (SEQ 0110) is significant, one or more Forms 8609-A must be present. |
| 0654 | o Form 8586 - If "Number of Forms 8609-A Attached" (SEQ 0020) is significant, a matching number of Forms 8609-A must be present. |
| 0655 | o Form 8865 - If File Form 1065 (SEQ 0800) equals "X", then the EIN Foreign Partnership (SEQ 0650) must be numeric and the first two positions must be equal to a valid District Office Code. Refer to Attachment 7 for EIN's Prefix Codes. |
| 0656 | o RESERVED |
| 0657 | o RESERVED - |
| 0658-0659 | RESERVED |
| 0660 | o RESERVED - |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0661 | <ul style="list-style-type: none">o Form 8865 - When Number of Foreign Disregarded Entities (SEQ 0960) is significant, Attach List of Entities (SEQ 0965) must equal "STMbnn" or Paper Document Indicator 2 (Form 8858) (SEQ 0153) of the Summary Record must contain "1".o When Ordinary Income (Loss) (SEQ 2270) is significant, Ordinary Income (Loss) (Attach Schedule) (SEQ 2275) must equal "STMbnn".o When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 2305) must equal "STMbnn".o When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMbnn".o When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule) (SEQ 3185) must equal "STMbnn".o When Other Income (Loss) (SEQ 3280) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3285) must equal "STMbnn".o When Contributions (SEQ 3300) is significant, Charitable Contributions (Attach Schedule) (SEQ 3305) must equal "STMbnn".o When Other Deductions (SEQ 3350) is significant, Other Deductions (Attach Schedule) (SEQ 3355) must equal "STMbnn".o When Other AMT (SEQ 3720) is significant, Other AMT Items (Attach Schedule) (SEQ 3725) must equal "STMbnn".o When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMbnn".o When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMbnn".o When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMbnn".o When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMbnn".o When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMbnn". |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0661 | <ul style="list-style-type: none">o continuedo When Listed Categories BOY (SEQ 4460) or Listed Categories EOY (SEQ 4470) is significant, Listed Categories (Attach Schedule) (SEQ 4475) must equal "STMbnn".o When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMbnn".o When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMbnn". |
| 0662 | <ul style="list-style-type: none">o Form 8865 - The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100. |
| 0663 | <ul style="list-style-type: none">o RESERVED |
| 0664 | <ul style="list-style-type: none">o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record equals "O", then the PIN Type Code (SEQ 0008) must equal either "O" or "Blank".o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record equals "Blank", then the PIN Type Code (SEQ 0008) must equal "P", "S" or "Blank". |
| 0665 | <ul style="list-style-type: none">o Form 8801 - Total Tax Credits (SEQ 0220) must be greater than zero. |
| 0666 | <ul style="list-style-type: none">o Form 1040 - If Form 8801 Block (SEQ 1005) equals "X", then Form 8801 must be present. |
| 0667 | <ul style="list-style-type: none">o Form 4797 - If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 0456) or Form 8824 Ordinary Gain/Loss for Entire Yr (SEQ 0974) is significant, then Form 8824 must be present. |
| 0668 | <ul style="list-style-type: none">o Self-Select PIN Program - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since the Primary Taxpayer is a duplicate on the IRS File. |
| 0669 | <ul style="list-style-type: none">o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since the Secondary Taxpayer is a duplicate on the IRS File. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0670 | <ul style="list-style-type: none">o Authentication Record - When the PIN Type Code (SEQ 0008) equals "S", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025), Primary Taxpayer Signature (SEQ 0035). -o <u>Exceptions:</u><ul style="list-style-type: none">When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, only the secondary fields (SEQ 0040, 0050 or 0055 and 0065) are required on the Authentication Record. -When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the primary fields (SEQ 0010, 0020 or 0025 and 0035) are required on the Authentication Record. -When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbyUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", then either the primary fields (SEQ 0010, 0020 or 0025 and 0035) or The secondary fields (SEQ 0040, 0050 or 0055 and 0065) are required on the Authentication Record. |
| 0671 | <ul style="list-style-type: none">o Authentication Record - When the PIN Type Code (SEQ 0008) equals "S" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055), and Spouse Signature (SEQ 0065). -o <u>Exceptions:</u><ul style="list-style-type: none">When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, only the primary fields (SEQ 0010, 0020 or 0025 and 0035) are required on the Authentication Record. -When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbyUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", then either the primary fields (SEQ 0010, 0020 or 0025 and 0035) or The secondary fields (SEQ 0040, 0050 or 0055 and 0065) are required on the Authentication Record. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0672 | <ul style="list-style-type: none">o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P" or "S", then the ERO EFIN/PIN (SEQ 0090) must be present.o When the PIN Type Code (SEQ 0008) equals "O", then the ERO EFIN/PIN (SEQ 0090) cannot be present. |
| 0673 | <ul style="list-style-type: none">o RESERVED |
| 0674 | <ul style="list-style-type: none">o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.o <u>Exceptions:</u> When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.o When the PIN Type Code (SEQ 0008) is blank, then the Primary Taxpayer Signature (SEQ 0035) cannot be present.o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) on the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or The Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC

DESCRIPTION

- 0675 o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros;
and
The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.
- o Exceptions:
When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros;
and
The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.
- o When the PIN Type Code (SEQ 0008) is blank and the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) on the return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.
- o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) on the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record
or
The Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0676 | <ul style="list-style-type: none">o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) both must be present.o <u>Exceptions:</u><ul style="list-style-type: none">When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, only the Spouse Signature (SEQ 0065) must be present on the Authentication Record.When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant and on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record. - When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record.When the PIN Type Code (SEQ 0008) equals "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbyUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", then either the Primary Taxpayer Signature (SEQ 0035) or Spouse Signature (SEQ 0065) must be present on the Authentication Record. |
| 0677 | <ul style="list-style-type: none">o Self-Select PIN Program - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and has never filed a tax return. |
| 0678 | <ul style="list-style-type: none">o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and did not file a tax return in the previous year. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0679 | <ul style="list-style-type: none">o Authentication Record - When the PIN TYPE Code (SEQ 0008) equals "S" or "O", the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the IRS Master File.o <u>Exceptions:</u><ul style="list-style-type: none">When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN on the IRS Master File.o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the IRS Masterfile.o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbyUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "PERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) on on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the IRS Master File or The Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN on the IRS Master File. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0680 | <ul style="list-style-type: none">o Authentication Record - When the PIN TYPE Code (SEQ 0008) equals "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN on the IRS Master File.o <u>Exceptions:</u><ul style="list-style-type: none">When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the IRS Master File.When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the IRS Master FileorThe Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN on the IRS Master File. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0681 | <ul style="list-style-type: none">o Authentication Record - When the PIN Type Code (SEQ 0008) equals "O", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025), Primary Taxpayer Signature (SEQ 0035). -o <u>Exceptions:</u><ul style="list-style-type: none">When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the secondary fields (SEQ 0040, 0050 or 0055, 0065) are required on the Authentication Record. -o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary fields (SEQ 0010, 0020 or 0025, 0035) are required on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", then either the primary fields (SEQ 0010, 0020 or 0025, 0035) or the secondary fields (SEQ 0040, 0050 or 0055, 0065) are required on the Authentication Record. |
| 0682 | <ul style="list-style-type: none">o Authentication Record - When the PIN Type Code (SEQ 0008) equals "O" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) and Spouse Signature (SEQ 0065). -o <u>Exceptions:</u><ul style="list-style-type: none">When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, the primary fields (SEQ 0010, 0020, or 0025, 0035) are required on the Authentication Record. -o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", the primary fields (SEQ 0010, 0020 or 0025, 0035) are required on the Authentication Record or The secondary fields (SEQ 0040, 0050 or 0055, 0065) are required on the Authentication Record. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0683 | o Authentication Record - When the PIN TYPE Code (SEQ 0008) equals "P" or "S", the first six numeric of the ERO EFIN/PIN (SEQ 0090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN) (14 digits total). |
| 0684 | o Authentication Record - When the PIN TYPE Code (SEQ 0008) equals "P", "S" or "O", then the Paper Document Indicator 1 (SEQ 0150) or Paper Document Indicator 2 (SEQ 0153) or Paper Document Indicator 3 (SEQ 0156) or Paper Document Indicator 4 (SEQ 0159) or Paper Document Indicator 5 (SEQ 0162) or Paper Document Indicator 6 (SEQ 0165) or Paper Document Indicator 7 (SEQ 0168) or Paper Document Indicator 8 (SEQ 0171) or Paper Document Indicator 9 (SEQ 0174) or Paper Document Indicator 10 (SEQ 0177) or Paper Document Indicator 11 (SEQ 0181) of Summary Record cannot be present. |
| 0685 | o Summary Record - Number of Preparer Note Records (SEQ 0110) must equal the number of preparer notes computed by the IRS. |
| 0686 | o Summary Record - Number of Election Explanation Records (SEQ 0120) must equal the number of election explanations computed by the IRS. |
| 0687 | o Summary Record - Number of Regulatory Explanation Records (SEQ 0130) must equal the number of regulatory explanations computed by the IRS. |
| 0688 | o Summary Record - Count of Authentication Record (SEQ 0140) must equal the count of authentication record computed by the IRS. |
| 0689 | o Authentication Record - The year of Taxpayer Signature Date (SEQ 0070) must equal current processing year. |
| 0690 | o Form Payment (Balance Due) - If Refund (SEQ 1270) of the Tax Form is greater than zero, then a Tax Type Code of Form 1040, Form 1040A or Form 1040EZ cannot be present. |
| 0691 | o Form Payment (Balance Due) - Amount of Tax Payment (SEQ 0060) cannot be greater than Amount Owed (SEQ 1290) of the Tax Form. |
| 0692 | o Form Payment - Amount of Tax Payment (SEQ 0060) must be greater than zero. |
| 0693 | o Form Payment - When there is more than 1 occurrence of Form Payments, only 1 occurrence can be a Bal-Due Payment , with Tax Type Code (SEQ 0070) of "1040E", "1040A," or "1040Z". There can be up to four additional occurrences, for Estimated Payment, with Tax Type Code (SEQ 0070) of "1040S." |
| 0694 | o Authentication Record - When the PIN Type Code (SEQ 0008) equals "S", then the Jurat/Disclosure Code (SEQ 0075) must equal "C". |
| 0695 | o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", then the Jurat/Disclosure Code (SEQ 0075) must equal "D". |
| 0696 | o Authentication Record - When the PIN Type Code (SEQ 0008) equals "O", then the Jurat/Disclosure Code (SEQ 0075) must equal "A". |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0697 | <ul style="list-style-type: none">o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", then the following field must be present; Primary Taxpayer Signature (SEQ 0035). - o <u>Exceptions:</u> When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (Seq 0020) is significant and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return , the secondary field (SEQ 0065) is required on the Authentication Record. - o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary field (SEQ 0035) is required on the Authentication Record. - o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", the primary field (SEQ 0035) is required on the Authentication Record - or The secondary field (SEQ 0065) is required on the Authentication Record. - |
| 0698 | <ul style="list-style-type: none">o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following field must be present; Spouse Signature (SEQ 0065). - o <u>Exceptions:</u> When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, the primary field (SEQ 0035) is required on the Authentication Record. - o When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", the primary field (SEQ 0035) is required on the Authentication Record - or The secondary field (SEQ 0065) is required on the Authentication Record. - |
| 0699 | <ul style="list-style-type: none">o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", then the following fields must not be present; Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Prior Year PIN (SEQ 0025), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Prior Year PIN (SEQ 0055). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0700 | o Form 6781 - When Mixed Straddle Account Election Box (SEQ 0040) equals "X", Statement Required by Regulations (SEQ 0050) must equal "STMbnn". |
| 0701 | o Form 6781 - When Form 1099-B Adjustments (SEQ 0200) is significant, Form 1099-B Adjustment Schedule (SEQ 0190) must equal "STMbnn". |
| 0702 | o Form 2120 - Person Supported First Name (SEQ 0020) and Person Support Last Name (SEQ 0030) must be significant. |
| 0703 | o Form 2120 - Eligible First Name (SEQ 0040), Eligible Last Name (SEQ 0045), SSN (SEQ 0050), Street Address (SEQ 0060), City (SEQ 0070), State Abbr (SEQ 0080), and Zip Code (SEQ 0090) must be significant, else reject the return. |
| 0704 | o RESERVED |
| 0705 | o RESERVED |
| 0706 | o Form 2120 - The Calendar Year (SEQ 0010) must equal the Current Tax Year, else reject the return. |
| 0707 | o Form 2120 - The Person Supported First Name (SEQ 0020) must equal one of the following Dependent First (SEQs 0170, 0180, 0190, 0200). o Last Name of Person Supported (SEQ 0030) must equal one of the following: Dependent Last Name (SEQs 0171, 0181, 0191, 0201) |
| 0708 | o Form 2120 - SSN of Eligible Person (SEQ 0050, 0110, and 0230) must be within the valid ranges of SSNs. It must be all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers. o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 0170, 0050, 0110, and 0230) cannot equal Primary SSN (SEQ 0010) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "1", "3", "4", or "5". o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 0170) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "2". |
| 0709 | o Tax Form - When both the Form 9465 (Installment Agreement Request) and a Form Payment (Balance Due Payment) are attached to the 1040, 1040A, or 1040EZ, the Payment With Tax Return (SEQ 0290) on the Form 9465 must equal to the Amount of Tax Payment (SEQ 0060) on the Form Payment. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0710 | <ul style="list-style-type: none">o Form 9465 - When Direct Debit information is present, Routing Transit Number (RTN) (SEQ 0330) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transmit Number validation.o Bank Account Number (SEQ 0340) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros. |
| 0711 | <ul style="list-style-type: none">o Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 0050) or Pass-Through Entity (Electing large Partnership) (SEQ 0055) or Pass-Through Entity (S Corporation) (SEQ 0060) or Pass-Through Entity (Estate) (SEQ 0065) or Pass-Through Entity (Trust) (SEQ 0070) or Pass-Through Entity (REMIC) (SEQ 0075). |
| 0712 | <ul style="list-style-type: none">o Form 8082 - Identifying Number of Pass-Through Entity (SEQ 0080) and Name of Pass-Through Entity (SEQ 0090) must be significant. |
| 0713 | <ul style="list-style-type: none">o Form 8082 - The Identifying Number (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. |
| 0714 | <ul style="list-style-type: none">o Form 8697 - Employer Identification Number of Entity (SEQ 0150) and Name of Entity (SEQ 0140) on Form 8697 must be present. |
| 0715 | <ul style="list-style-type: none">o Form 8697 - Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830). |
| 0716 | <ul style="list-style-type: none">o Form 8697 - Identifying Number (SEQ 0080) must equal either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0717 | <ul style="list-style-type: none">o Form 1040 - When F8697 Literal or F8866 Literal (SEQ 1129) equals "FORM 8697", then Form 8697 must be present and when F8697 Literal or F8866 Literal (SEQ 1129) equals "FORM 8866", then Form 8866 must be present.o Form 1040 - When F8697 or F8866 Amount (SEQ 1131) is significant and F8697 Literal or F8866 Literal (SEQ 1129) equals "FORM 8697", then REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 must be significant.o Form 1040 - When F8697 or F8866 Amount (SEQ 1131) is significant and F8697 Literal or F8866 Literal (SEQ 1129) equals "FORM 8866", then Net Amount of Interest You Owe (SEQ 0460) of Form 8866 must be significant.o When REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 is significant, then F8697 or F8866 Amount (SEQ 1131) of Form 1040 must be significant.o When Net Amount of Interest You Owe (SEQ 0460) of Form 8866 is significant, then F8697 or F8866 Amount (SEQ 1131) of Form 1040 must be significant. |
| 0718-0719 | RESERVED |
| 0720 | <ul style="list-style-type: none">o Form 3800 - When one or more of the following forms is present, Form 3800 must be present: Form 3468, Form 5884, Form 5884-A, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8845, Form 8846, Form 8847, Form 8861, Form 8864, Form 8874, Form 8881, Form 8882, Form 8896, Form 8900, Form 8906, Form 8907, or Form 8908.o When one or more of the following fields is significant, Form 3800 must be present: Current Year Credit (SEQ 0200) of Form 8835, Business/Investment Use Part of AMV Credit (SEQ 0310) of Form 8910, or Current Year Business/Invest Credit (SEQ 0090) of Form 8911. |
| 0721 | <ul style="list-style-type: none">o Form 1040 - When Specify Other Credit Literal (SEQ 1010) equals "8834", Form 8834 must be present.o When Specify Other Credit Literal (SEQ 1010) equals "8844", Form 8844 must be present.o If Form 1040, SEQ 1010 (Specify Other Credit Literal) equals "8860", Form 8860 must be present. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> | |
|------------|---|---|
| 0722 | o Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3468, Form 3800, Form 6478, Form 8801, Form 8834, Form 8835, Form 8844, Form 8860, Form 8864, Form 8910, Form 8911, Form 8912 or "STMBnn" must be present in SEQ (1010). | - |
| 0723 | o Form 3468 - If Certified Historic Structures (SEQ 0070) or Calculated Expenditures Certified Historic Struct. (SEQ 0071) is significant, Qualified Rehabilitation NPS Number must be significant (SEQ 0080). | |
| | o Form 3468 - If Certified Historic Structures (SEQ 0070) or Calculated Expenditures Certified Historic Struct. (SEQ 0071) is significant, Date of NPS Approval (SEQ 0081) must be significant. (Certified Historic Structures) | |
| 0724 | o RESERVED | - |
| 0725 | o Form 3800 - If Current Year Investment Credit (SEQ 0020) is significant, then Form 3468 must be present. | |
| 0726 | o RESERVED | - |
| 0727 | o RESERVED | - |
| 0728 | o RESERVED | |
| 0729 | o RESERVED | - |
| 0730 | o Form 3800 - When Low-Income Housing Credit Pass-Through EIN (SEQ 0065) is not significant, and Current Year Low-Income Housing Credit (SEQ 0070) is significant, then Form 8586 must be present. | |
| 0731 | o RESERVED | - |
| 0732 | o RESERVED | - |
| 0733 | o RESERVED | - |
| 0734 | o RESERVED | - |
| 0735 | o RESERVED | - |
| 0736 | o RESERVED | - |
| 0737 | o RESERVED | - |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|-------------|---|
| 0738 | o Form 3800 - If Current Year Trans-Alaska Pipeline Credit (SEQ 0680) is significant, then Current Yr Trans-Alaska Pipeline Attach Statement (SEQ 0675) must equal "STMbnn". |
| 0739 | o Form 3800 - If Passive Activity Credits (SEQ 0770) is significant, then Passive Activity Credits (SEQ 0770) must not be greater than Current Year General Business Credit (SEQ 0740). |
| 0740 | o Form 3800 - If Subtract Line 3 from Line 2 (SEQ 0780) is significant, then Subtract Line 3 from Line 2 (SEQ 0780) must not be less than zero. |
| 0741 | o Form 3800 - If Passive Activity Credits Allowed (SEQ 0790) is significant, then Form 8582-CR must be present unless Passive Activity from Publicly Traded Partnership (SEQ 0800) contains "X". |
| 0742 | o Form 3800 - When Tentative General Business Credit (SEQ 0850) and Net Income Tax (SEQ 1110) are both positive , Form 6251 must be present. |
| 0743 | o Form 3800 - The following fields must be positive: SEQs 0020, 0030, 0040, 0060, 0070, 0080, 0090, 0100, 0110, 0120, 0130, 0540, 0550, 0560, 0570, 0580, 0590, 0600 , 0610 , 0620 , 0640 , 0650 , 0660, 0680, 0690, 0705 , 0770, 0790, and 0810. |
| 0744 | o RESERVED - |
| 0745 | o Form 6478 - Qualified Ethanol Fuel Production (SEQ 0020) cannot be greater than 15000000 (fifteen million). |
| 0746 | o Form 6478 - When Current Year Credit for Alcohol Used as Fuel (SEQ 0150) and Net Income Tax (SEQ 0390) are both positive , Form 6251 must be present. |
| 0747 | o Form 6765 - Fixed-base Percentage (SEQ 0100) cannot be greater than 16% (016000). |
| 0748 | o Form 6765 - If Subtract Line 3 from Line 2 - Sect. A (SEQ 0040), Subtract Line 12 from Line 9 (SEQ 0130), Subtract Line 20 from Line 19 (SEQ 0220), Subtract Line 30 from Line 28 (SEQ 0310), Subtract Line 32 from Line 28 (SEQ 0330) Subtract Line 33 from Line 31 (SEQ 0340), Subtract Line 35 from Line 28 (SEQ 0360), and Subtract Line 36 from Line 33 (SEQ 0370) cannot be less than zero. |
| 0749 | o RESERVED - |
| 0750 | o Form 8820 - If Current Year Orphan Drug Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present. |
| 0751 | o Form 8826 - Subtract Line 2 from Line 1 (SEQ 0030) cannot be less than zero. |
| 0752 | o Form 8826 - Current Year Disabled Access Credit (SEQ 0070) cannot be greater than 5000. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> | |
|------------|---|---|
| 0753 | o Form 8826 - If Current Year Disabled Access Credit (SEQ 0070) and Net Income Tax (SEQ 0230) both contain an entry greater than zero, then Form 6251 must be present. | |
| 0754 | o RESERVED | - |
| 0755 | o Form 8834 - If Tentative Qualified Electric Vehicle Credit (SEQ 0230) and Net Regular Tax (SEQ 0360) both contain an entry greater than zero, then Form 6251 must be present. | |
| 0756 | o Form 8835 - When Section B Current Year Credit (SEQ 1260) and Regular Tax Before Credits (SEQ 1300) are both positive, Form 6251 must be present. | |
| 0757 | o Form 8844 - If Add Line 6 through 9 (SEQ 0120) and Net Income Tax (SEQ 0280) both contain an entry greater than zero, then Form 6251 must be present. | |
| 0758 | o RESERVED | - |
| 0759 | o RESERVED | - |
| 0760 | o Form 8847 - If Current Year Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present. | |
| 0761 | o RESERVED | |
| 0762 | o RESERVED | - |
| 0763 | o RESERVED | - |
| 0764 | o Form 8881 - Smaller of Line 4 or \$500 (SEQ 0060) cannot be greater than \$500. | |
| 0765 | o RESERVED | - |
| 0766 | o RESERVED | - |
| 0767 | o Tax Form - When Third Party Designee "Yes" Box (SEQ 1303) equals to "X", Third Party Designee Name (SEQ 1307) and Third Party Designee PIN (SEQ 1313) must be present. o If the literal "PREPARER" is in Third Party Designee Name (SEQ 1307), then Third Party Designee PIN (SEQ 1313) is not required. | |
| 0768 | o Form 8621 - If Deemed Dividend Election (SEQ 0250) equals "X", then Attach Statement For Post 1986 Earnings & Profits (SEQ 0255) must contain "STMbnn". | |
| 0769 | o RESERVED | |
| 0770 | o Tax Form - Third Party Designee "Yes" Box (SEQ 1303) and Third Party Designee "No" Box (SEQ 1305) cannot both equal "X". | |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 0771 | o Form 8621 - Identifying Number (SEQ 0020) must be significant. |
| 0772 | o Form 8621 - When Total Distributions From PFIC During Current Tax Year (SEQ 0500) or Total Distributions, Reduced (SEQ 0510) or Enter Gain (LOSS) of A Sec. 1291 Fund (SEQ 0550) is significant then Attach statement for each Distribution and Disposition (SEQ 0555) must contain "STMbnn". |
| 0773 | o Form 8621 - When Subtract Line 1b from Line 1a (SEQ 0310) of Form 8621 contains a significant entry, Total Ordinary Dividends (SEQ 0394) of Form 1040 must contain a significant entry. o When Subtract Line 2b from Line 2a (SEQ 0340) of Form 8621 contains a significant entry, Schedule D must be present. |
| 0774 | o RESERVED |
| 0775 | o Form 8621 - When Elect to Treat POST 1986 Earnings & Profits as an Excess Distribution (SEQ 0250) equals "X", then Subtract Line 10d from Line 10a (SEQ 0540) must be significant. |
| 0776 | o Form 8621 - When Elect to Extend Time of PYMT (SEQ 0260) equals "X", then Subtract Line 3d From Line 3a (SEQ 0390) must be significant. When Subtract Line 3d From Line 3a (SEQ 0390) is positive, Subtract Line 4b from Line 4a (SEQ 0420) must be significant. |
| 0777 | o Form 8621 - If Election To Recognize Gain On Deemed Sale Of Pfic (SEQ 0270) equals "X", then Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund (SEQ 0550) must be significant. |
| 0778 | o Form 1040 - When F8611 Literal (SEQ 1114) equals "LIHCR" and F8611 Amount (SEQ 1116) is significant, then Form 8611 must be present. |
| 0779 | o Form 1040 - If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant. |
| 0780 | o RESERVED |
| 0781 | o RESERVED |
| 0782 | o Form 982 - When Discharge of Indebtedness in a Title 11 Case (SEQ 0020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 0030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 0040) equals "X", then Amt Excluded From Inc: To Reduce Basis (SEQ 0150) must be blank. |
| 0783 | o Form 982 - When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 0100) is significant, then Attach Description of Transactions (SEQ 0085) must equal "STMbnn". |
| 0784 | o Form 982 - When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 0090) must be significant. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0785 | o Form 2439 - All of these fields must be significant: Company or Trust Name Control (SEQ 0050), Company or Trust Name (SEQ 0060), and Company or Trust Identification Number (SEQ 0120). |
| 0786 | o Form 2439 - Shareholder SSN (SEQ 0130) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. |
| 0787-0789 | RESERVED |
| 0790 | o Form 1040 - If Form 2439 Block (SEQ 1202) equals "X", then Form 2439 must be present and vice versa. |
| 0791 | o Form 1040 - If Other Payments (SEQ 1210) is significant, then at least one of the following must equal "X": Form 2439 Block (SEQ 1202), Form 4136 Block (SEQ 1205), Form 8885 Block (SEQ 1208). |
| 0792-0804 | RESERVED |
| 0805 | o TRANS Record B (TRANB) must be present. |
| 0806 | o RESERVED |
| 0807-0821 | RESERVED |
| 0822 | o RESERVED - |
| 0823 | o Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected. |
| 0824 | o TRANS Record A (TRANA) - Transmitter EFIN (SEQ 0110) must be present. |
| 0825 | o Invalid Sequence of Records in Transmission - The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP. o The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts. |
| 0826-0829 | RESERVED |
| 0830 | o RECAP Record - Total EFT (SEQ 0020) does not equal program-computed count. Total EFT Count is a count of Direct Deposit Requests and is incremented for each return that contains a non-blank character in any one of the Direct Deposit data fields (SEQ 1272, 1274, 1276, 1278) of the Tax Form. If an extraneous character is present within those fields, it will be counted as an EFT. |
| 0831 | o RECAP Record - Total Return Count (SEQ 0030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes. |
| 0832 | o RECAP Record - Total State-Only Return Count (SEQ 0130) does not equal program computed count. Total State-Only Return Count is a count of State-Only Returns transmitted and is incremented each time the Primary SSN within a Record ID changes. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC

DESCRIPTION

0833-0839 RESERVED

0840 o RECAP Record - The following fields must equal those in the Trans Record A (TRANA):

| IDENTIFICATION | TRANA | RECAP |
|---|----------|----------|
| Electronic Trnsmtr Identification Number (ETIN) | SEQ 0060 | SEQ 0040 |
| Julian Day of Transmission | SEQ 0070 | SEQ 0050 |
| Transmission Sequence Number for Julian Day | SEQ 0080 | SEQ 0060 |

0841-0899 RESERVED

0900 o RESERVED

0901 o RESERVED

0902 o RESERVED

0903 o RESERVED

0904 o Primary SSN (SEQ 0010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.

0905 o RESERVED

0906 o Secondary SSN (SEQ 0030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.

0907 o RESERVED

0908 o Form 8283 - When Qualified Conservation or Reduced FMV Contribution (SEQ +0060, 0115, 0170, 0280 or 0390) equals "X", then the corresponding field Qualified Conservation or FMV Statement, (SEQ +0065, 0120, 0180, 0290 or 0400) is required. An explanation is required.

0909 o Form 8283 - When Restriction Yes (SEQ 0500) equals "X", then the corresponding field Restriction Statement (SEQ 0510) must equal "STMBnn". An explanation is required.

0910 o Form 8283 - When Give Rights Yes (SEQ 0530) equals "X", then the corresponding field Give Rights Yes Statement (SEQ 0540) must equal "STMBnn". An explanation is required.

0911 o Form 8283 - When Restriction on Use (SEQ 0560) equals "X", then the corresponding field Restriction on Use Statement (SEQ 0570) must equal "STMBnn". An explanation is required.

0912-0914 RESERVED

0915 o Form 8609-A - If Have Form 8609-No (SEQ 0060) equals "X", the rest of the fields on the form must be blank.

0916 o Form 8609-A - If Building Qualified Low-Income - No (SEQ 0080) equals "X", the rest of the fields on the form must be blank.

0917-0920 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|--|--------------------|
| 0921 o RESERVED | - |
| 0922-0924 RESERVED | |
| 0925 o RESERVED | - |
| 0926-0929 RESERVED | |
| 0930 o Form 6251 - The following fields (when significant) may not be negative: SEQs 0085, 0098, 0100, 0102, 0146, 0150, 0267, 0330. | |
| 0931-0949 RESERVED | |
| 0950 o Form 8873 - When Election Under Section 942(a)(3) (SEQ 0020) equals "X", Attachment Election Under Section 942(a)(3) (SEQ 0025) must equal "STMbnn". | |
| 0951 o Form 8873 - When Election Extraterritorial Income Exclusion FSC (SEQ 0030) equals "X", Attachment Election Extraterritorial Exclusion FSC (SEQ 0035) must equal "STMbnn". | |
| 0952 o Form 8873 - When Aggregate on Tabular Schedule (SEQ 0085) equals "X", Attachment to Tabular Schedule (SEQ 0090) must equal "STMbnn". | |
| 0953 o Form 8873 - When Tabular Schedule of Transactions (SEQ 0095) equals "X", Attachment to Schedule of Transactions (SEQ 0100) must equal "STMbnn". | |
| 0954 o Form 8873 - When Group of Transactions (SEQ 0110) equals "X", Attachment to Group of Transactions (SEQ 0115) must equal "STMbnn". | |
| 0955 o Form 8873 - When Additional Section 263A Costs Trade (SEQ 0310) or Additional Section 263A Costs Sale and Lease (SEQ 0320) is significant, Attachment to Section 263A Costs (SEQ 0325) must equal "STMbnn". | |
| 0956 o Form 8873 - When Other Costs Trade (SEQ 0330) or Other Costs Sale and Lease (SEQ 0340) is significant, Attachment Other Costs (SEQ 0345) must equal "STMbnn". | |
| 0957 o Form 8873 - When Other Expenses and Deductions Trade (SEQ 0430) or Other Expenses and Deductions Sale and Lease (SEQ 0440) is significant, Attachment for Other Expenses and Deductions (SEQ 0445) must equal "STMbnn". | |
| 0958 o RESERVED | |
| 0959 o Form 8900 - When Miles RR Track Assigned to Other Taxpayers (SEQ 0050) is significant, Assignee Name (SEQ 0055) must be significant. When Miles RR Track Assigned to You (SEQ 0060) is significant, Assignor Name (SEQ 0065) must be significant. | |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0960 | o RESERVED |
| 0961 | o Form 8901 - Qualifying child data must be complete and correctly formatted. <ul style="list-style-type: none">o Child First Name (SEQ 0010, 0060, 0110, 0160) and Child Last Name (SEQ 0020, 0070, 0120, 0170) must contain only alpha characters and spaces. A space cannot be in the first position of either Child First Name or Child Last Name.o Child Name Control (SEQ 0030, 0080, 0130, 0180) must be in the correct format. See Section 7.01 for Name Control format.o Child's SSN (SEQ 0040, 0090, 0140, 0190) must be within the valid ranges of SSN/ITIN/ATINs. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.o If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Child First Name, Child Last Name, Child Name Control, Child's SSN, and Relationship. See Part II Record Layouts for Field Numbers.o Qualifying children must be listed starting on the first line, with no blank lines allowed between children. |
| 0962 | o Form 8901 - Form 8901 may not be e-filed when all of the following are true: <ul style="list-style-type: none">o Exempt Self (SEQ 0160) equals "X",o If married filing jointly, Exempt Spouse (SEQ 0163) also equals "X", ando Any child on Form 8901 (SEQ 0010, 0060, 0110, 0160) was under age 16 at the end of the tax year. (Note: A paper return may be filed to include on Form 8901 a married qualifying child, under age 16, who files a joint return for the tax year.) |
| 0963 | o RESERVED |
| 0964 | o Form 8901 - Child's SSN (SEQ 0040, 0090, 0140, 0190) cannot equal another Child's SSN from Form 8901. It cannot equal Primary SSN (SEQ 0010), Secondary SSN (SEQ 0030), or a Dependent's SSN (SEQ 0175, 0185, 0195, 0205) from Form 1040 or 1040A. |
| 0965-0969 | RESERVED |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0970 | <p>o Form 1116 - When Financial Services Income (SEQ 0040) equals "X", Financial Services Income Statement (SEQ 0045) must equal "STMbnn".</p> <p>Exception: When Financial Services Income (SEQ 0040) equals "X" on two Forms 1116 and the Alt. Min. Tax Literal (SEQ 0010) is significant on one of the two Forms 1116, Financial Services Income Statement (SEQ 0045) must equal "STMbnn" only for the Form 1116 on which the Alt. Min. Tax Literal (SEQ 0010) is not significant.</p> |
| 0971 | <p>o Form 1116 - When Allocable Expenses A (SEQ 0200) is significant, Allocable Expense Statement A (SEQ 0205) must equal "STMbnn",</p> <p>or</p> <p>When Allocable Expenses B (SEQ 0320) is significant, Allocable Expense Statement B (SEQ 0325) must equal "STMbnn",</p> <p>or</p> <p>When Allocable Expenses C (SEQ 0440) is significant, Allocable Expense Statement C (SEQ 0445) must equal "STMbnn".</p> |
| 0972 | <p>o Form 1116 - When Other Deductions A (SEQ 0220) is significant, Other Deductions Statement A (SEQ 0225) must equal "STMbnn",</p> <p>or</p> <p>When Other Deductions B (SEQ 0340) is significant, Other Deductions Statement B (SEQ 0345) must equal "STMbnn",</p> <p>or</p> <p>When Other Deductions C (SEQ 0460) is significant, Other Deductions Statement C (SEQ 0465) must equal "STMbnn".</p> |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 0973 | <ul style="list-style-type: none">o Form 1116 - When Taxes Wthld on Dividends Foreign Curr. A (SEQ 0610), or Taxes Wthld Rent/Roy. Foreign Curr. A (SEQ 0620), or Taxes Wthld on Interest Foreign Curr. A (SEQ 0630), or Other Taxes Paid/Accrued Foreign Curr. A (SEQ 0640) is significant, Taxes Wthld/Paid/Accrued Curr. A Statement (SEQ 0645) must equal "STMbnn", or When Taxes Wthld on Dividends Foreign Curr. B (SEQ 0710), or Taxes Wthld Rent/Roy. Foreign Curr. B (SEQ 0720), or Taxes Wthld on Interest Foreign Curr. B (SEQ 0730), or Other Taxes Paid/Accrued Foreign Curr. B (SEQ 0740) is significant, Taxes Wthld/Paid/Accrued Curr. B Statement (SEQ 0745) must equal "STMbnn", or When Taxes Wthld on Dividends Foreign Curr. C (SEQ 0810), or Taxes Wthld Rent/Roy. Foreign Curr. C (SEQ 0820), or Taxes Wthld on Interest Foreign Curr. C (SEQ 0830), or Other Taxes Paid/Accrued Foreign Curr. C (SEQ 0840) is significant, Taxes Wthld/Paid/Accrued Curr. C Statement (SEQ 0845) must equal "STMbnn". |
| 0974 | <ul style="list-style-type: none">o Form 1116 - When Carryback/Carryover Amount (SEQ 0950) is significant, Carryback/Carryover Explanation (SEQ 0940) must equal "STMbnn". |
| 0975 | <ul style="list-style-type: none">o Form 1116 - When Foreign Tax Reduction Amount (SEQ 0980) is significant, Foreign Tax Reduction Explanation (SEQ 0970) must equal "STMbnn". |
| 0976 | <ul style="list-style-type: none">o Form 1116 - When Adjustments to Taxable Income (SEQ 1020) is significant, Adjustments Explanation (SEQ 1010) must equal "STMbnn". |
| 0977 | <ul style="list-style-type: none">o Form 1116 - When Alt Method To Source Compensation (SEQ 0194) equals "X", Alt Method To Source Comp Statement (SEQ 0195) must equal "STMbnn". |
| 0978-0981 | RESERVED |
| 0982 | <ul style="list-style-type: none">o Form 1040 - When Domestic Production Activities Ded (SEQ 0710) is significant, it must equal Domestic Production Activities Deduction (SEQ 0530) of Form 8903, and vice versa. |
| 0983 | <ul style="list-style-type: none">o Form 8903 - When Wage-Limited DPA Deduction (SEQ 0390) is significant and Adjusted Gross Income (SEQ 0750) of Form 1040 is positive, Income Limitation (SEQ 0210) must equal the sum of Domestic Production Activities Ded (SEQ 0710) of Form 1040 and Adjusted Gross Income (SEQ 0750) of Form 1040. |
| 0984-0985 | RESERVED |
| 0986 | <ul style="list-style-type: none">o Form T - When Other Consideration Amount (SEQ 0130) is significant, Other Consideration Amount Statement (SEQ 0135) must equal "STMbnn". |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|--------------------|---|
| 0987 | <ul style="list-style-type: none">o Form T - When Section 631(a) Timber Cutting Election - Yes Box (SEQ 1310) equals "X", Section 631(a) Adjusted Basis Statement (SEQ 1315) must equal "STMbnn", and Section 631(a) Cut Timber Detail Statement (SEQ 1325) must equal "STMbnn", and Section 631(a) Timber Valuation Statement (SEQ 1335) must equal "STMbnn", and Section 631(a) Valuation Comparison Statement (SEQ 1345) must equal "STMbnn", and Section 631(a) Operations Statement (SEQ 1355) must equal "STMbnn", and Section 631(a) Activity Status Statement (SEQ 1365) must equal "STMbnn". |
| 0988 | <ul style="list-style-type: none">o Form T - When Other Consideration Amount-S (SEQ 1540) is significant, Other Consideration Amount-S Statement (SEQ 1545) must equal "STMbnn". |
| 0989-0998 RESERVED | |
| 0999 | <ul style="list-style-type: none">o A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "0999". |
| 1000 | <ul style="list-style-type: none">o Form 1310 - When the Filing Status Code (SEQ 0130) of the Tax Form is not equal to "2" (Married Filing Jointly) and the Refund (SEQ 1270) of the Tax Form is significant, then Form 1310 must be present and the Decedent's SSN (SEQ 0040) must equal the Primary SSN (SEQ 0010) of the Tax Form. |
| 1001 | <ul style="list-style-type: none">o Form 1310 - When the Filing Status Code (SEQ 0130) of the Tax Form equals "2" (Married Filing Jointly), the Decedent's SSN (SEQ 0040) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of the Tax Form. |
| 1002 | <ul style="list-style-type: none">o Form 1310 - The Tax Year Decedent Due Refund (SEQ 0010) must equal the current tax year. |
| 1003 | <ul style="list-style-type: none">o Form 1310 - The year of the Date of Death (SEQ 0030) must equal the current tax year or processing year. |
| 1004 | <ul style="list-style-type: none">o Form 1310 - The Date of Death (SEQ 0030) must be significant and match either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) on the Tax Form. |
| 1005 | <ul style="list-style-type: none">o Form 1310 - When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) equals "X", then all of the following fields must also equal "X": Did Decedent Leave a Will "YES" Box (SEQ 0210) or Did Decedent Leave a Will "NO" Box (SEQ 0220), Court Appointed Personal Rep "NO" Box (SEQ 0240), Personal Rep will be Appointed "NO" Box (SEQ 0260) and Refund Paid out According to State Laws "YES" Box (SEQ 0270). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 1006 | o Form 1310 - When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) and Refund Paid Out According to State Laws "YES" Box (SEQ 0270) are equal to "X", then at least one of the following fields on the Tax Form must be significant: Primary Date of Death (SEQ 0020) or Secondary Date of Death (SEQ 0040). |
| 1007 | o Form 1310 - Person Claiming Refund Signature (SEQ 0290) and Signature Date (SEQ 0300) must be significant. |
| 1008 | o Form 1310 - Valid Proof of Death is in my Possession (SEQ 0200) must equal "X". |
| 1009 | o Form 1310 - Street Address (SEQ 0110) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format. o Street Address (SEQ 0110) is a required field. |
| 1010 | o Form 1310 - Zip Code (SEQ 0150) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0140). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3. |
| 1011 | o Form 1310 - State Abbreviation (SEQ 0140) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations. o State Abbreviation (SEQ 0140) is a required field. |
| 1012 | o Form 1310 - City (SEQ 0130) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name. o City (SEQ 0130) is a required field. |
| 1013 | o Form 1310 - If Address Ind (SEQ 0160) equals "1" (APO/FPO Address), then City (SEQ 0130) must equal "APO" or "FPO", and State Abbreviation (SEQ 0140) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0150). If State Abbreviation (SEQ 0140) equals "AA", "AE", or "AP", then Address Ind (SEQ 0160) must equal "1". Refer to Attachment 4. |
| 1014 | o Tax Form - When Filing Status Code (SEQ 0130) equals "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) and Refund (SEQ 1270) are significant, then Form a 1310 must be present for both taxpayers and Name of Person Claiming Refund (SEQ 0060) on the first Form 1310 must be equal to Name of Person Claiming Refund (SEQ 0060) of the second Form 1310. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 1015 | o Tax Form - When Filing Status (SEQ 0130) equals "2" and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) is significant, then Surviving Spouse Yes (SEQ 1325) must also be significant. |
| 1016 | o Tax Form - When Filing Status Code (SEQ 0130) is not equal to "2" and the Primary Date of Death (SEQ 0020) and the Refund (SEQ 1270) are significant, then Form 1310 must be present and Person other than A or B Claiming Decedent Refund (SEQ 0190) must be significant. |
| 1017 | o Form 1310 - The SSN of Person Claiming Refund must be significant and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. o When two Form 1310 are present, the SSN of Person Claiming Refund (SEQ 0070) of the first Form 1310 must equal the SSN of Person Claiming Refund (SEQ 0070) of the second Form 1310. o Exception: When the Filing Status is MFS, the SSN of Person Claiming Refund must be significant and MUST equal Secondary SSN (SEQ 0030) of Form 1040/A/EZ. |
| 1018 | o Form 1310 - When only one Form 1310 is present, Decedent's SSN (SEQ 0040) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. o When two Forms 1310 are present, Decedent's SSN (SEQ 0040) of the first Form 1310 must equal Primary SSN (SEQ 0010) of Form 1040 and Decedent's SSN (SEQ 0040) of the second Form 1310 must equal Secondary SSN (SEQ 0030) of Form 1040. |
| 1019 | o Tax Form - When Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Personal Representative (SEQ 1326) must also be significant. o Tax Form - When Filing Status (SEQ 0130) equals "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant, then Personal Representative (SEQ 1326) must also be significant. |
| 1020 | o RESERVED |
| 1021 | o RESERVED |
| 1022 | o RESERVED |
| 1023 | o RESERVED |
| 1024 | o RESERVED |
| 1025 | o RESERVED |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 1026 | o RESERVED |
| 1027 | o RESERVED |
| 1028 | o RESERVED |
| 1029 | o RESERVED |
| 1030 | o RESERVED |
| 1031 | o RESERVED |
| 1032 | o Tax Form - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, the year of Primary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File. o When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, the year of Secondary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File. |
| 1033 | o Tax Form - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066). o When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066). |
| 1034 | o Tax Form - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, then Name Line 2 (SEQ 0070) must also be significant. o When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, then Name Line 2 (SEQ 0070) must also be significant. |
| 1035 | o Tax Form - When the Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD or less than sign DECD", else reject. See Section 7.2 for Name Line 1 formats. |
| 1036 | o Form 1310 - Name of Person Claiming Refund (SEQ 0060) must equal Name Line 2 (SEQ 0070) of Tax Form. o Name Line 2 (SEQ 0070) of Tax Form must equal Name of Person Claiming Refund (SEQ 0060) on Form 1310 if present. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 1037 | o Tax Form - When the Filing Status (SEQ 0130) is "2", and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "DECD space ampersand sign", else reject. |
| 1038 | o Tax Form - When the Filing Status (SEQ 0130) is "2", and the Secondary Date of Death (SEQ 0040) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD", else reject. |
| 1039 | o RESERVED |
| 1040 | o RESERVED |
| 1041 | o Form W-2GU - When Advance EIC Payment (SEQ 0200) is significant, taxpayers cannot file Form 1040EZ. |
| 1042 | o Form W-2GU - Employer City (SEQ 0070) must contain at least three characters. |
| 1043 | o Form W-2GU - Employer Identification Number (SEQ 0040) must be numeric, then first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2GU Indicator (SEQ 0300) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. Note: The value "N" (Non-Standard) indicates that the Form W-2GU was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2GU was used. The value "S" (Standard) identifies a Form W-2GU that is a computer-produced print, an IRS form, or an IRS-approved facsimile. |
| 1044 | o Form W-2GU - The following fields must be significant: Employer Name (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100), Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120). o Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages. o Exception: When a period (.) is present in the Employee State (SEQ 0113), the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed. |
| 1045 | o Form W-2GU - Employee SSN (SEQ 0080) must equal either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form. |
| 1046 | o Summary Record - Number of Forms W-2GU Records (SEQ 0063) must equal the number of Forms W-2GU computed by the IRS. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 1047 | o Form W-2GU - If the total of Wages (SEQ 0120) from Form(s) W-2GU is greater than \$4,999 and the Adjusted Gross Income (SEQ 0750) of Tax Form is greater than \$49,999, then Form 1040 must be used, Form 5074 must be attached and the return must be processed at the Austin Submission Processing Center. |
| 1048 | o Tax Form - If the State Abbreviation (SEQ 0087) equals "GU" and Wages, Salaries, and Tips (SEQ 0375) equals the total amount(s) of Wages (SEQ 0120) from Form(s) W-2GU and Wages, Salaries, and Tips (SEQ 0375) equals Total Income (SEQ 0600) from Form 1040/A or Adjusted Gross Income (SEQ 0750) from Form 1040EZ and Total Payments (SEQ 1250) equals the total amount(s) of Guam Withholding (SEQ 0130) from Form(s) W-2GU, then this return must be filed with the Department of Revenue and Taxation, Government of Guam. |
| 1049 | o Tax Form - Tax returns from the U.S. Possessions of American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands may not be electronically filed. |
| 1050 | o Form 8594 - When SEQ 0300 is present, then SEQ 0315 must equal "STMbnn". |
| 1051 | o Tax Form - Earned Income Credit may not be claimed by residents of the U.S. Possessions or foreign countries. |
| 1052-1054 | RESERVED |
| 1055 | o RESERVED |
| 1056 | o RESERVED |
| 1057 | o RESERVED |
| 1058-1059 | RESERVED |
| 1060 | o STCGL/LTCGL - Schedule D Page 1 or Form 8865 Page 1 must be the next record after the Capital Gain/Loss Records. o The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (Schedule D or Form 8865) that immediately follows the Capital Gain Records. |
| 1061 | o STCGL/LTCGL - The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001". |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 1062 | <ul style="list-style-type: none">o STCGL/LTCGL - Any STCGL Reference number "STCGL" occurring within a tax return must have a corresponding STCGL Record.o Any LTCGL Reference number "LTCGL" occurring within a tax return must have a corresponding LTCGL Record.o If ST Property Desc 1 of Schedule D (SEQ 0020) equals "STCGL" then SEQ 0030 - 0290 must be blank. If LT Property Desc 1 of Schedule D (SEQ 0880) equals "LTCGL" then SEQ 0890 - 1155 must be blank.o If S-T Description of Property of Form 8865 (SEQ 2480) equals "STCGL" then SEQ 2490 - 2710 must be blank. If L-T Description of Property of Form 8865 (SEQ 2760) equals "LTCGL" then SEQ 2770 - 3030 must be blank. |
| 1063 | <ul style="list-style-type: none">o Summary Record - Number of STCGL Records (SEQ 0133) must equal the number of STCGL Records computed by the IRS. |
| 1064 | <ul style="list-style-type: none">o Summary Record - Number of LTCGL Records (SEQ 0135) must equal the number of LTCGL Records computed by the IRS. |
| 1065-1067 | RESERVED |
| 1068 | <ul style="list-style-type: none">o Tax Form - If Nontaxable Combat Pay Election (SEQ 1185) is significant, it must equal total nontaxable combat pay on Forms W-2. On Form W-2, nontaxable combat pay is the amount in Employer's Use Amount (SEQ 0246, 0256, 0259, 0262, statement) when the corresponding Employer's Use Code (SEQ 0242, 0252, 0257, 0260, statement) is "Q".o Exception - When PYEI Literal (SEQ 1175) equals "PYEI" and Nontaxable Combat Pay Election (SEQ 1185) is significant, the prior year nontaxable combat pay amount must be used. |
| 1069 | <ul style="list-style-type: none">o Form 1040/1040A - When Earned Income Credit (SEQ 1180) and Additional Child Tax Credit (Form 8812) (SEQ 1192) are both significant, and the Hurricane Katrina election to use prior year earned income is made for one credit, the election must be made for both credits. The election is made when PYEI Literal (SEQ 1175) of Form 1040/1040A equals "PYEI" and 2004 Earned Income Indicator (SEQ 0019) of Form 8812 equals "X". |
| 1070 | <ul style="list-style-type: none">o Form 8885 - When only one Form 8885 is present, SSN of Recipient (SEQ 0020) must equal the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.o When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 must equal the Primary SSN (SEQ 0010) of Form 1040 and SSN of Recipient (SEQ 0020) of the second Form 8885 must equal the secondary SSN (SEQ 0030) of Form 1040.o When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 cannot equal SSN of Recipient (SEQ 0020) of the Form 8885 of the second Form 8885. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 1071 | o Form 1040 - If Form 8885 Block (SEQ 1208) is significant, then Form 8885 must be attached and vice versa. |
| 1072 | o Form 8885 - On each Form 8885 at least one of the following fields must equal "X": SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135 or 0145. |
| 1073 | o Form 8885 - Amount Paid for Health Insurance (SEQ 0190) must contain a significant entry. |
| 1074 | o RESERVED - |
| 1075 | o Form 8885 - Information provided to the IRS indicates that filer is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242. |
| 1076 | o Form 8885 - When any of the Month boxes (SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135, 0145) or Amount Paid for Health Insurance (SEQ 0190) contain a significant entry, then the PIN TYPE Code (SEQ 0008) of the Authentication Record (if the Authentication Record is present) must be blank. (Note: This error will be set on the PIN TYPE Code). |
| 1077-1079 | RESERVED |
| 1080 | o Form 1040 - If Form 8859 Block (SEQ 0990) equals "X", then Form 8859 must be attached. |
| 1081-1084 | RESERVED |
| 1085 | o Form 8889 - SSN of HSA account beneficiary (SEQ 0010) of Form 8889 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. |
| 1086 | o RESERVED |
| 1087-1089 | RESERVED |
| 1090 | o RESERVED |
| 1091-1093 | RESERVED |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 1094 | o Form 1040 - When Filing A Community Property State Return (SEQ 1317) is significant, the Allocation Record must be present and the Filing Status equals "3", the State Abbreviation (SEQ 0087) must equal one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) and WI (Wisconsin) and vice versa. |
| 1095 | o Allocation Record - When the Allocation Record is present, Total Income (SEQ 0250) must be significant and cannot be zero filled or blank. Exception: This check is bypassed when Combat Pay has been excluded from Income. |
| 1096 | o Summary Record - Count of Allocation Record (SEQ 0105) must equal the count of Allocation Record computed by the IRS. |
| 1097-1099 | RESERVED |
| 1100-1104 | RESERVED |
| 1105 | o Form 4562 - When only one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) must not equal "X". When more than one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) of the second and subsequent occurrences must not equal "X". |
| 1106 | o Form 4562 - When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) of the first occurrence does not equal "X", only the first occurrence of the form can contain entries in SEQs 0011 through 0094. In other words, if a Section 179 deduction is allocated entirely to one business or activity, the first Form 4562 occurrence must be for that business or activity, and second and subsequent occurrences must not contain a Section 179 deduction. |
| 1107 | o Form 4562 - When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) of the first occurrence equals "X", the following restrictions apply. Only the first occurrence of the form can contain entries in SEQs 0008, 0011 through 0090, and 0094. The first occurrence cannot contain entries in SEQs 0095 through 2420. Refer to Form 4562 Line 12 instructions. |
| 1108-1109 | RESERVED |
| 1110 | o Form 8888 - Total amount to be directly deposited (SEQ 0190) must equal the Amount you want refunded to you (SEQ 1270) on 1040, 1040A, or 1040EZ. |
| 1111 | o Form 8888 - If Form 8888 Box (SEQ 1271) on 1040, 1040A or 1040EZ is checked, then Form 8888 must be present. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|--------------------|---|
| 1112 o | Form 8888 - If form 8888 is present, then Form 8888 Box (SEQ 1271) on form 1040, 1040A or 1040EZ must be checked. |
| 1113 o | Form 8888 - First Account (SEQ 0010), Second Account (SEQ 0070) and Third Account (SEQ 0130) or any combination of these three lines must equal the Total amount to be directly deposited (SEQ 0190). |
| 1114 o | Form 8888 - When Direct Deposit amount (SEQ 0010) is present, the following fields must be significant: Routing Transit Number (SEQ 0020); Checking Account Indicator (SEQ 0030) or Savings Account Indicator (SEQ 0040) and Depositor Account Number (SEQ 0060). This is true for the second and third occurrences as well. |
| 1115 o | Form 8888 - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 0020, 0080, 0140) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional RTN validation. |
| 1116 o | Form 8888 - Depositor Account Number (SEQ 0060, 0120, 0180) must be alphanumeric (i.e., only alpha characters, numeric characters and hyphens) and must be left justified with trailing blanks if less than 17 positions, and cannot equal all zeros. |
| 1117 o | Form 8888 - If Routing Transit Number (SEQ 0020, 0080 and/or 0140) or Depositor Account Number (SEQ 0060, 0120 and/or 0180) is significant, then Checking Account Indicator (SEQ 0030, 0090 and/or 0150) or Savings Account Indicator (SEQ 0040, 0100 and/or 0160) must equal "X". Both cannot equal "X". |
| 1118 o | Form 8888 - Direct Deposit account lines (SEQs 0010-0060, 0070-0120, and 0130-0180) must be completed in order (first account, second account, third account) without skipping lines. |
| 1119 o | Tax Form - When Direct Deposit information (SEQs 1272, 1274, 1276, 1278) is present, Form 8888 may not be present, and vice versa. |
| 1120 o | Form 4684 - If more than one Form 4684 is present, only the first occurrence of Form 4684 can contain entries in the following fields: SEQ 0400, 0410, 0420, 0435, 0445, 0447, 0451 and 0453. |
| 1121-1139 RESERVED | |
| 1140 o | Form 6765 - When Section 280C Election "No" Box - A (SEQ 0185) equals "X", Attach Schedule (SEQ 0190) must equal "STMbnn", and vice versa. When Section 280C Election "No" Box - B (SEQ 0435) equals "X", Attach Schedule (SEQ 0440) must equal "STMbnn", and vice versa. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 1141-1149 | RESERVED |
| 1150 | o Authentication Record - An Authentication Record must be present when the Practitioner PIN, Self-Select PIN by Practitioner, Online Self-Select PIN or Regular Online (Form 8453-OL) is used. |
| 1151 | o Authentication Record - When the PIN Type Code (SEQ 0008) equals "P", "S", or "O", the following fields must be significant: Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080). |
| 1152-1154 | RESERVED |
| 1155 | o Authentication Record - When the Primary Taxpayer Signature (SEQ 1321) or Spouse Signature (SEQ 1324) on the Tax Return is significant, the PIN TYPE Code (SEQ 0008) on the Authentication Record must be present and must be "P", "S", or "O". |
| 1156 | o Tax Form - If the Primary Taxpayer Signature (SEQ 1321) or the Spouse Signature (SEQ 1324) of the Tax Return is significant, then it must be numeric and not all zeros, and the Authentication Record must be present. |
| 1157-1169 | RESERVED |
| 1170 | o Form 3800 - When NMC Pass-Through EIN (SEQ 0535) is not significant and Current Year New Markets Credit (SEQ 0540) is significant, Form 8874 must be present. |
| 1171 | o RESERVED - |
| 1172 | o Form 3800 - When EPCCC Pass-Through EIN (SEQ 0555) is not significant and Credit for Employer-Provided Child Care Facilities (SEQ 0560) is significant, Form 8882 must be present. |
| 1173 | o Form 3800 - If Current Year Biodiesel Fuels Credit (SEQ 0580) is significant, then Form 8864 must be present. |
| 1174 | o RESERVED - |
| 1175 | o RESERVED - |
| 1176-1189 | RESERVED |
| 1190 | o Form 8834 - Vehicle 1 Credit (SEQ 0060), Vehicle 2 Credit (SEQ 0110), and Vehicle 3 Credit (SEQ 0160) each may not exceed \$1000. |
| 1191-1199 | RESERVED |
| 1200 | o Form 8891 - Registered Retirement Savings Plan Box (SEQ 0110) and Registered Retirement Income Fund Box (SEQ 0120) cannot both equal "X", and cannot both equal blank. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 1201 | o Form 8891 - Beneficiary Plan Status Box (SEQ 0130) and Annuitant Plan Status Box (SEQ 0140) cannot both equal "X", and cannot both equal blank. |
| 1202 | o Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals "X", Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150), and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160), and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X", and First Year U.S. Tax Deferral Elect (SEQ 0170) cannot be significant. |
| 1203 | o Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160) cannot both equal "X", and cannot both equal blank. |
| 1204 | o Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, and if Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) equals "X", First Year U.S. Tax Deferral Elect (SEQ 0170) must be significant, and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X". |
| 1205 | o Form 8891 - If Annuitant Plan Status Box (SEQ 0140), or Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150), or U.S. Tax Deferral New Elect Box (SEQ 0180) equals "X", Current Year Plan Contributions (SEQ 0220), and Current Year Undistributed Interest (SEQ 0230), and Current Year Undistributed Ordinary Dividends (SEQ 0240), and Current Year Undistributed Qualified Dividends (SEQ 0250), and Current Year Undistributed Capital Gains (SEQ 0260), and Current Year Undistrib Other Income Total Amount (SEQ 0280) cannot be significant, and Current Year Undistrib Other Income List Statement (SEQ 0270) cannot be significant, and cannot equal "STMbnn". |
| 1206-1214 | RESERVED |
| 1215 | o Form 1040/1040A - When Form 8914 is not present, the maximum possible Exemption Amount (SEQ 0810) equals \$3,300 multiplied by Total Exemptions (SEQ 0355). o When Form 8914 is present, the maximum possible Exemption Amount (SEQ 0810) is \$2,000 higher than the above maximum without Form 8914. |
| 1216 | o Form 8914 - Entries for displaced individuals must begin on the first line. No lines may be skipped between individuals. o If any field of a displaced individual's entry is significant then all fields of the entry must be significant. Each entry consists of Individual First Name, Individual Last Name, Individual Name Control, Individual SSN, Former Street Address, Former City, Former State, Former Zip Code, and Days Lived With You. o Individuals' SSNs must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 1217-1220 | RESERVED |
| 1221 | o Form 8915 - SSN of Qualified Taxpayer (SEQ 0020) on the first Form 8915 must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A. |
| 1222 | o Form 8915 - SSN of Qualified Taxpayer (SEQ 0020) on the second Form 8915 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Qualified Taxpayer (SEQ 0020) on the first Form 8915. When both spouses are filing Form 8915, Form 8915 for the primary taxpayer must precede Form 8915 for the secondary taxpayer. |
| 1223-1299 | RESERVED |
| 1300 | o RESERVED |
| 1301 | o RESERVED |
| 1302 | o RESERVED |
| 1303 | o Form 8862 - If Number of Days Child 1/Child 2 Lived in U.S. (SEQ 0062/0072) is less than 184, then Child 1/Child 2 Date of Birth (SEQ 0082/0092) or Child 1/Child 2 Date of Death (SEQ 0084/0094) must be present. |
| 1304 | o RESERVED |
| 1305 | o Form 8862 - If Person Lived w/Child - Yes (SEQ 0290) equal "X", then one of the following must be present; o Other Person Name -1 Child 1 (SEQ 0310) and Other Person Relationship -1 Child 1 (SEQ 0320). o If Child 2 is present, then the following must be present; Other Person Name -1 Child 2 (SEQ 0380) and Other Person Relationship -1 Child 2 (SEQ 0390). |
| 1306-1399 | RESERVED |
| 1400 | o When Nontaxable Use of Gasoline Credit Amount (SEQ 0070) is greater than zero, at least one of the following must be significant: SEQ 0010 or 0020 or 0040. |
| 1401 | o When Exported Nontaxable Use of Gasoline Cr. Amount (SEQ 0090) is greater than zero, then Exported Nontaxable Use of Gasoline Gallons (SEQ 0080) must be significant. |
| 1402 | o When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 0180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 0170) must be significant. |
| 1403 | o When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 0230) is greater than zero, then Nontaxable Use Aviation Gasoline Gallons (SEQ 0200) must be significant. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 1404 | o When Exported Nontaxable Use of Aviation Cr. Amount (SEQ 0237) is greater than zero, then Exported Nontaxable Use of Aviation Gallons (SEQ 0233) must be significant. |
| 1405 | o When Diesel Fuel for Farming Purposes Cr. Amount (SEQ 0307) is greater than zero, then Nontaxable Use of Diesel Fuel Gallons (SEQ 0270) or Diesel Fuel for Farming Purposes Gallons (SEQ 0303) must be significant. |
| 1406 | o When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 0320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 0310) must be significant. |
| 1407 | o When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 0340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 0330) must be significant. |
| 1408 | o When Diesel Fuel Exported Cr. Amount (SEQ 0347) is greater than zero, then Diesel Fuel Exported Gallons (SEQ 0343) must be significant. |
| 1409 | o When Kerosene use Farm Cr. Amount (SEQ 0407) is greater than zero, then Nontaxable Use of Kerosene Gallons (SEQ 0380) or Nontaxable use of Kerosene for Farming Purposes Gallons (SEQ 0399) must be significant. |
| 1410 | o When Kerosene Use in Buses Cr. Amount (SEQ 0416) is greater than zero, then Kerosene Use in Buses Gallons (SEQ 0409) must be significant. |
| 1411 | o Form 4136 - When Nontaxable Use of Kerosene Exported Cr. Amount (SEQ 0420) is greater than zero, then Nontaxable Use of Kerosene Exported Gallons (SEQ 0418) must be significant. |
| 1412 | o Form 4136 - When Commercial Aviation Kerosene Cr. Amount 1 (SEQ 0424) is greater than zero, then Commercial Aviation Kerosene Gallons 1 (SEQ 0422) must be significant. |
| 1413 | o Form 4136 - When Commercial Aviation Kerosene Cr. Amount 2 (SEQ 0428) is greater than zero, then Commercial Aviation Kerosene Gallons 2 (SEQ 0426) must be significant. |
| 1414 | o Form 4136 - When Use of Undyed Diesel by State or Local Gov Cr. Amount (SEQ 0625) is greater than zero, then Use of Undyed Diesel by State or Local Gov Gallons (SEQ 0620) must be significant. |
| 1415 | o Form 4136 - When Use Undyed Diesel Intercity Buses Amount (SEQ 0640) is greater than zero, then Use Undyed Diesel Intercity Buses Gallons (SEQ 0635) must be significant. |
| 1416 | o Form 4136 - When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680) is greater than zero, then at least one of the following must be significant: SEQ 0660 or 0670. |
| 1417 | o Form 4136 - When Undyed Kerosene Use in Certain Buses Amount (SEQ 0695) is greater than zero, then Undyed Kerosene Use in Certain Buses Gallons (SEQ 0685) must be significant. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 1418 ○ | Form 4136 - When Used in Commercial Aviation Amount Type 1 (SEQ 0725) is greater than zero, then Used in Commercial Aviation Gallons Type 1 (SEQ 0715) must be significant. |
| 1419 ○ | Form 4136 - When Other Use in Commercial Aviation Cr. Amount Type 2 (SEQ 0750) is greater than zero, then Other Use in Commercial Aviation Credit Gallons Type 2 (SEQ 0745) must be significant. |
| 1420 ○ | Form 4136 - When Nonexempt Use Cr. Amount (SEQ 0757) is greater than zero, then Nonexempt Use Gallons (0755) must be significant. |
| 1421 ○ | Form 4136 - When Other Nontaxable Use Cr. Amount 1 (SEQ 0764) is greater than zero, then Other Nontaxable Use Gallons 1 (SEQ 0760) must be significant. |
| 1422 ○ | Form 4136 - When Other Than Taxable Use Amount 2 (SEQ 0775) is greater than zero, then Other Than Taxable Use Gallons 2 (SEQ 0770) must be significant. |
| 1423 ○ | RESERVED |
| 1424 ○ | Form 4136 - When Use by State or Local Government Amount (SEQ 0825) is greater than zero, then Use by Nonprofit Gallons (SEQ 0795) or Uses by State or Local Government Gallons (SEQ 0815) must be significant. |
| 1425 ○ | Form 4136 - When Use AG by Government Amount (SEQ 0870) is greater than zero, then Use AG by Nonprofit Gallons (SEQ 0840) or Use AG by Government Gallons (SEQ 0860) must be significant. |
| 1426 ○ | Form 4136 - When Use of LPG in Certain Intercity Buses Credit Amount (SEQ 0890) is greater than zero, then Certain Intercity and Local Buses Gallons (SEQ 0885) must be significant. |
| 1427 ○ | Form 4136 - When Use of LPG in Qualified Local & School Buses (SEQ 0910) is greater than zero, then Qualified Local and School Buses Gallons (SEQ 0900) must be significant. |
| 1428 ○ | Form 4136 - When LPG Other Nontaxable Use Amount (SEQ 0940) is greater than zero, then LPG Other Nontaxable Use Gallons (SEQ 0930) must be significant. |
| 1429 ○ | Form 4136 - When Alcohol Mixtures Ethanol Amount (SEQ 0970) is greater than zero, then Alcohol Mixture Ethanol Gallons (SEQ 0960) must be significant. |
| 1430 ○ | Form 4136 - When Alcohol Mixtures Other Than Ethanol Amount (SEQ 0990) is greater than zero, then Alcohol Mixtures Other Than Ethanol Gallons (SEQ 0980) must be significant. |
| 1431 ○ | Form 4136 - When Biodiesel Mix Amount (SEQ 3030) is greater than zero, then Biodiesel Mix Gallons (SEQ 3020) must be significant. |
| 1432 ○ | Form 4136 - When Agri-biodiesel Mix Amount (SEQ 3050) is greater than zero, then Agri-biodiesel Mix Gallons (SEQ 3040) must be significant. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 1433 o | Form 4136 - When Renewable Diesel Mix Cr. Amount (SEQ 3070) is greater than zero, then Renewable Diesel Mix Gallons (SEQ 3060) must be significant. |
| 1434 o | Form 4136 - When LPG Cr. Amount (SEQ 3220) is greater than zero, then LPG Gallons (SEQ 3210) must be significant. |
| 1435 o | Form 4136 - When P Series Fuels Cr. Amount (SEQ 3280) is greater than zero, then P Series Fuels Gallons (SEQ 3260) must be significant. |
| 1436 o | Form 4136 - When Compressed Natural Gas Cr. Amount (SEQ 3340) is greater than zero, then Compressed Natural Gas Gallons (SEQ 3320) must be significant. |
| 1437 o | Form 4136 - When Liquefied Hydrogen Cr. Amount (SEQ 3400) is greater than zero, then Liquefied Hydrogen Gallons (SEQ 3380) must be significant. |
| 1438 o | Form 4136 - When Liquid Fuel from Coal Cr. Amount (SEQ 3460) is greater than zero, then Liquid Fuel from Coal Gallons (SEQ 3440) must be significant. |
| 1439 o | Form 4136 - When Liquid Hydrocarbons Cr. Amount (SEQ 3520) is greater than zero, then Liquid Hydrocarbons Gallons (SEQ 3500) must be significant. |
| 1440 o | Form 4136 - When Liquefied Natural Gas Cr. Amount (SEQ 3580) is greater than zero, then Liquefied Natural Gas Gallons (SEQ 3560) must be significant. |
| 1441 o | Form 4136 - When LPG Credit Cr. Amount (SEQ 3640) is greater than zero, then LPG Gallons (SEQ 3620) must be significant. |
| 1442 o | Form 4136 - When P Series Fuels Cr. Amount (SEQ 3680) is greater than zero, then P Series Fuels Gallons (SEQ 3660) must be significant. |
| 1443 o | Form 4136 - When Compressed Natural Gas Cr. Amount (SEQ 3720) is greater than zero, then Compressed Natural Gas Gallons (SEQ 3700) must be significant. |
| 1444 o | Form 4136 - When Liquefied Hydrogen Cr. Amount (SEQ 3760) is greater than zero, then Liquefied Hydrogen Gallons (SEQ 3740) must be significant. |
| 1445 o | Form 4136 - When Liquid Fuel from Coal Cr. Amount (SEQ 3800) is greater than zero, then Liquid Fuel from Coal Gallons (SEQ 3780) must be significant. |
| 1446 o | Form 4136 - When Liquid Hydrocarbons Cr. Amount (SEQ 3840) is greater than zero, then Liquid Hydrocarbons Gallons (SEQ 3820) must be significant. |
| 1447 o | Form 4136 - When Liquefied Natural Gas Cr. Amount (SEQ 3880) is greater than zero, then Liquefied Natural Gas Gallons (SEQ 3860) must be significant. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|--------------------|---|
| 1448 o | Form 4136 - When Diesel Fuel for State or Local Government Cr. Amount (SEQ 3940) is greater than zero, then Diesel Fuel for State or Local Government Gallons (SEQ 3920) must be significant. |
| 1449 o | Form 4136 - When Kerosene Fuel Sold for State or Local Government Cr. Amount (SEQ 3980) is greater than zero, then Kerosene Fuel Sold for State or Local Government Gallons (SEQ 3960) must be significant. |
| 1450 o | Form 4136 - When Kerosene Use in Aviation for State or Local Government Cr. Amount (SEQ 4020) is greater than zero, then Kerosene Use in Aviation for State or Local Government Gallons (SEQ 4000) must be significant. |
| 1451 o | Form 4136 - When Gasoline Sold for State or Local Government or Nonprofit Cr. Amount (SEQ 4060) is greater than zero, then Gasoline Sold for State or Local Government or Nonprofit Gallons (SEQ 4040) must be significant. |
| 1452 o | Form 4136 - When Aviation Gasoline Sold for State or Local Government or Nonprofit Cr. Amount (SEQ 4100) is greater than zero, then Aviation Gasoline Sold for State or Local Government or Nonprofit Gallons (SEQ 4080) must be significant. |
| 1453 o | Form 4136 - When Diesel-Water Fuel Emulsion Nontaxable Cr. Amount (SEQ 4160) is greater than zero, then Diesel-Water Fuel Emulsion Nontaxable Gallons (SEQ 4140) must be significant. |
| 1454 o | Form 4136 - When Diesel-Water Exported Cr. Amount (SEQ 4200) is greater than zero, then Diesel-Water Fuel Exported Gallons (SEQ 4180) must be significant. |
| 1455 o | Form 4136 - When Diesel-Water Fuel Emulsion Blending Cr. Amount (SEQ 4260) is greater than zero, then Diesel-Water Fuel Emulsion Blending Gallons (SEQ 4240) must be significant. |
| 1456 o | Form 4136 - When Exported Dyed Diesel Fuel Cr. Amount (SEQ 4300) is greater than zero, then Exported Dyed Fuel Gallons (SEQ 4280) must be significant. |
| 1457 o | Form 4136 - When Exported Dyed Kerosene Cr. Amount (SEQ 4340) is greater than zero, then Exported Dyed Kerosene Gallons (SEQ 4320) must be significant. |
| 1458-1464 RESERVED | |
| 1465 o | Form 4136 - When Evidence of Dyed Kerosene Box (SEQ 0250) equals "X", Evidence of Dyed Diesel Fuel Explanation (SEQ 0240) must equal "STMbnn", and vice versa. |
| 1466 o | Form 4136 - When Evidence of Dyed Kerosene Box (SEQ 0360) equals "X", Evidence of Dyed Kerosene Explanation (SEQ 0350) must equal "STMbnn", and vice versa. |
| 1467 o | Form 4136 - When Evidence of Dyed Diesel Fuel Exception Box (SEQ 0615) equals "X", Evidence of Dyed Diesel Fuel Explanation (SEQ 0610) must equal "STMbnn", and vice versa. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|---|
| 1468 o | Form 4136 - When Evidence of Dyed Kerosene Exception Box (SEQ 0655) equals "X", Evidence of Dyed Kerosene Explanation (SEQ 0650) must equal "STMbnn", and vice versa. |
| 1469 o | RESERVED |
| 1470 o | Form 4136 - Form 4136 - When Form 4136 is present, the following "credit amount" fields cannot be negative, and their sum must equal Total Income Tax Credit Amount (SEQ 4360): Nontaxable Use of Gasoline Credit Amount (SEQ 0070), Exported Nontaxable Use of Gasoline Cr. Amount (SEQ 0090), Nontaxable Use of Commercial Aviation Gas Cr Amt (SEQ 0180), Nontaxable Use of Aviation Gas Tax Credit Amt (SEQ 0230), Exported Nontaxable Use of Aviation Cr. Amount (SEQ 0237), Diesel Fuel for Farming Purposes Cr. Amount (SEQ 0307), Nontaxable Diesel Fuel Train Use Credit Amt (SEQ 0320), Diesel Fuel Certain Intercity & Bus Use Credit Amt (SEQ 0340), Diesel Fuel Exported Cr. Amount (SEQ 0347), Kerosene Use Farm (SEQ 0407), Kerosene Use in Buses Cr. Amount (SEQ 0416), Nontaxable Use of Kerosene Exported Cr Amt (SEQ 0420), Commercial Aviation Kerosene Amount 1 (SEQ 0424), Commercial Aviation Kerosene Amount 2 (SEQ 0428), Use of Undyed Diesel by State or Local Cr Amount (SEQ 0625), Use Undyed Diesel Intercity Buses Amount (SEQ 0640), Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680), Undyed Kerosene Use in Certain Buses Amount (SEQ 0695), Use in Commercial Aviation Amount Type 1 (SEQ 0725), Other Use in Commercial Aviation Cr. Amount Type 2 (SEQ 0750), Nonexempt use Credit Amount (SEQ 0757), Other Nontaxable Use Cr. Amount 1 (SEQ 0764), Other Nontaxable Use Cr. Amount (SEQ 0775), Use by State or Local Government Cr. Amount (SEQ 0825), Use AG by Government Cr. Amount (SEQ 0870), Use of LPG in Certain Intercity and Buses Cr Amt (SEQ 0890), Use of LPG in Qualified Local & School Buses Cr Am (SEQ 0910), LPG Other Nontaxable Use Cr. Amount (SEQ 0940), Alcohol Mixtures Ethanol Cr. Amount (SEQ 0970), Alcohol Mixtures Other Than Ethanol Cr. Amount (SEQ 0990), Biodiesel Mix Amount (SEQ 3030) Agri-Biodiesel Mix Amount (SEQ 3050), Renewable Diesel Mix Cr. Amount (SEQ 3070), LPG Cr. Amount (SEQ 3220), P Series Fuels Cr. Amount (SEQ 3280), Compressed Natural Gas Cr. Amount (SEQ 3340), Liquefied Hydrogen Cr. Amount (SEQ 3400), Liquid Fuel from Coal Cr. Amount (SEQ 3460), Liquid Hydrocarbons Cr. Amount (SEQ 3520), Liquefied Natural Gas Cr. Amounts (SEQ 3580), LPG Cr. Amount (SEQ 3640), P Series Fuel Cr. Amount (SEQ 3680), Compressed Natural Gas Cr. Amount (SEQ 3720), Liquefied Hydrogen Cr. Amount (SEQ 3760), Liquid Fuel from Coal Cr. Amount (SEQ 3800), Liquid Hydrocarbons Cr. Amount (SEQ 3840), Liquefied Natural Gas Cr. Amount (SEQ 3880), Diesel Fuel for State or Local Government Cr. Amount (SEQ 3940), Kerosene Fuel Sold for State or Local Government Cr. Amount (SEQ 3980), Kerosene Use in Aviation for State or Local Government Cr. Amount (SEQ 4020), Gasoline Sold for State or Local Government or Nonprofit (SEQ 4060), Aviation Gasoline Sold for State or Local Government or Nonprofit Cr. Amount (SEQ 4100), Diesel-Water Fuel Emulsion Nontaxable Cr. Amount (SEQ 4160), Diesel-Water Exported Cr. Amount (SEQ 4200), Diesel-Water Fuel Emulsion Blending Cr. Amount (SEQ 4260), Exported Dyed Diesel Fuel Cr. Amount (SEQ 4300), Exported Dyed Kerosene Cr. Amount (SEQ 4340). |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|--------------------|---|
| 1471-1472 RESERVED | |
| 1473 o | Form 4136 - When Nontaxable Use of Gasoline Gallons (SEQ 0040) is positive, Nontaxable Use of Gasoline Type (SEQ 0030) must be significant. |
| 1474 o | Form 4136 - When Nontaxable Use of Aviation Gasoline Gallons (SEQ 0200) is positive, Nontaxable Use of Aviation Gasoline Type (SEQ 0190) must be significant. |
| 1475 o | Form 4136 - When Nontaxable Use of Diesel Fuel Gallons (SEQ 0270) is positive, Nontaxable Use of Diesel Fuel Type (SEQ 0260) must be significant. |
| 1476 o | Form 4136 - When Nontaxable Use of Kerosene Gallons (SEQ 0380) is positive, Nontaxable Use of Kerosene Type (SEQ 0370) must be significant. |
| 1477 o | Form 4136 - When Other Nontaxable Use Gallons 1 (SEQ 0760) is positive, Other Nontaxable Use Type 1 (SEQ 0759) must be significant. |
| 1478 o | Form 4136 - When Other Nontaxable Use Gallons 2 (SEQ 0770) is positive, Other Nontaxable Use Type 2 (SEQ 0768) must be significant. |
| 1479 o | Form 4136 - When LPG Other Nontaxable Use Gallons (SEQ 0930) is positive, then LPG Other Nontaxable Use Type (SEQ 0920) must be significant. |
| 1480 o | Form 4136 - When LPG Gallons (SEQ 3210) is positive, then LPG Use Type (SEQ 3200) must be significant. |
| 1481 o | Form 4136 - When P Series Fuels Gallons (SEQ 3260) is positive, then P Series Fuels Use Type (SEQ 3240) must be significant. |
| 1482 o | Form 4136 - When Compressed Natural Gas Gallons (SEQ 3320) is positive, then Compressed Natural Gas Use Type (SEQ 3300) must be significant. |
| 1483 o | Form 4136 - When Liquefied Hydrogen Gallons (SEQ 3380) is positive, then Liquefied Hydrogen Use Type (SEQ 3360) must be significant. |
| 1484 o | Form 4136 - When Liquid Fuel from Coal Gallons (SEQ 3440) is positive, then Liquid Fuel from Coal Use Type (SEQ 3420) must be significant. |
| 1485 o | Form 4136 - When Liquid Hydrocarbons Gallons (SEQ 3500) is positive, then Liquid Hydrocarbons Use Type (SEQ 3480) must be significant. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|--------------------|--|
| 1486 o | Form 4136 - When Liquefied Natural Gas Gallons (SEQ 3560) is positive, then Liquefied Natural Gas Use Type (SEQ 3540) must be significant. |
| 1487-1488 RESERVED | |
| 1489 o | Form 4136 - When Diesel-Water Fuel Emulsion Nontaxable Gallons (SEQ 4140) is positive, then Diesel-Water Fuel Emulsion Nontaxable Use Type (SEQ 4120) must be significant. |
| 1490 o | Form 4136 - When either Use of Undyed Diesel by State or Local Gov Credit Amount (SEQ 0625) or Use Undyed Diesel Intercity Buses Credit Amount (SEQ 0640) is positive, Undyed Diesel Fuel Registration No. (SEQ 0608) must be significant. |
| 1491 o | Form 4136 - When either Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680) or Undyed Kerosene Use in Certain Buses Credit Amount (SEQ 0695) is positive, Undyed Kerosene Registration No. (SEQ 0645) must be significant. |
| 1492 o | Form 4136 - When either Use in Commercial Aviation Cr. Amount Type 1 (SEQ 0725), Other Use in Commercial Aviation Cr. Amount Type 2 (SEQ 0750), Nonexempt Use Cr. Amount (SEQ 0757), Other Nontaxable Use Cr. Amount 1 (SEQ 0764) or Other Nontaxable Use Amount 2 (SEQ 0775) is positive, Sales by Vendors of Kerosene for use of Aviation Registration No. (SEQ 0705) must be significant. |
| 1493 o | Form 4136 - When Use by State or Local Government Amount (SEQ 0825) is positive, Ultimate Vendors of Gasoline Registration No. (SEQ 0785) must be significant. |
| 1494 o | Form 4136 - When Use AG by Government Amount (SEQ 0870) is positive, Vendors of Aviation Gas Registration No. (SEQ 0830) must be significant. |
| 1495 o | Form 4136 - When either Alcohol Mixtures Ethanol Amount (SEQ 0970) or Alcohol Mixtures Other Than Ethanol Amount (SEQ 0990) is positive, Alcohol Fuel Mixture Registration No. (SEQ 0950) must be significant. |
| 1496 o | Form 4136 - When either Biodiesel Mix Cr. Amount (SEQ 3030), Agri-Biodiesel Mix Cr. Amount (SEQ 3050) or Renewable Diesel Mix Cr. Amount (SEQ 3070) is positive, Biodiesel Mixture Registration No. (SEQ 3010) must be significant. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

| <u>ERC</u> | <u>DESCRIPTION</u> |
|------------|--|
| 1497 o | Form 4136 - When either LPG Cr. Amount (SEQ 3640), P Series Fuel Cr. Amount (SEQ 3680), Compressed Natural Gas Cr. Amount (SEQ 3720), Liquefied Hydrogen Cr. Amount (SEQ 3760), Liquid Fuel from Coal Cr. Amount (SEQ 3800), Liquid Hydrocarbons Cr. Amount (SEQ 3840) or Liquefied Natural Gas Cr. Amounts (SEQ 3880) is positive, Alternative Fuel Cr. After Sept. 30, 2006 Registration No. (SEQ 3600) must be significant. |
| 1498 o | Form 4136 - When either Diesel Fuel for State or Local Government Cr. Amount (SEQ 3940), Kerosene Fuel Sold for State or Local Government Cr. Amount (SEQ 3980) or Kerosene Use in Aviation for State or Local Government Cr. Amount (SEQ 4020) or Gasoline Sold-State/Local Gov or Nonprofit Amt (SEQ 4060) or Aviation Gas Sold-State/Local Gov, Nonprofit Amt (SEQ 4100) is positive, Registration Credit Card Issuers Registration No. (SEQ 3900) must be significant. |
| 1499 o | Form 4136 - When Diesel-Water Fuel Emulsion Blending Cr. Amount (SEQ 4260) is positive, Diesel-Water Fuel Emulsion Blending Cr. Amount Registration No. (SEQ 4220) must be significant. |

1500-9999 RESERVED

ATTACHMENT 2

ACCEPTABLE ABBREVIATIONS

| <u>Word</u> | <u>Abbreviation</u> | <u>Word</u> | <u>Abbreviation</u> |
|------------------|---------------------|-----------------------|---------------------|
| Air Force Base | AFB | Northeast, N.E. | NE |
| And | & | Northwest, N.W. | NW |
| Apartment | APT | One-fourth, or | |
| Avenue | AVE | One-quarter | 1/4 * |
| Boulevard | BLVD | One-half | 1/2 * |
| Building | BLDG | Parkway | PKY |
| Care Of, or | | Place | PL |
| In Care Of | % | Post Office Box, or | |
| Circle | CIR | P.O. Box | PO BOX |
| Court | CT | Road | RD |
| Drive | DR | Route, Rte. | RT |
| East | E | R.D., Rural Delivery, | |
| Fort | FT | RFD, R.F.D., R.R., or | |
| General Delivery | GEN DEL | Rural Route | RR |
| Heights | HTS | South | S |
| Highway | HWY | Southeast, S.E. | SE |
| Island | IS | Southwest, S.W. | SW |
| Junction | JCT | Square | SQ |
| Lane | LN | Street | ST |
| Lodge | LDG | Terrace | TER |
| North | N | West | W |

* (For all fractions, enter a space before and after the number, e.g.,
1012 1/2 ST)

For a complete listing of acceptable address abbreviations, see
Document 7475, Catalogue #11046E, State Abbreviations, Major City
Codes and Address Abbreviations.

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ATTACHMENT 3

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

| <u>State</u> | <u>Abbr.</u> | <u>Zip Code</u> | <u>State</u> | <u>Abbr.</u> | <u>Zip Code</u> |
|-------------------------|--------------|--|----------------|--------------|---|
| Alabama | AL | 350nn-352nn 354nn-369nn | Michigan | MI | 480nn-499nn |
| Alaska | AK | 995nn-999nn | Minnesota | MN | 550nn-567nn |
| Arizona | AZ | 850,852nn-853nn 855nn-857nn 859nn-860nn 863nn-865nn | Mississippi | MS | 386nn-397nn |
| | | | Missouri | MO | 630nn-658nn |
| | | | Montana | MT | 590nn-599nn |
| | | | Nebraska | NE | 680nn-693nn |
| Arkansas | AR | 716nn-729nn, 75502 | Nevada | NV | 889nn-898nn |
| | | | New Hampshire | NH | 030nn-038nn |
| California | CA | 900nn-908nn, 910nn-928nn 930nn-961nn | New Jersey | NJ | 070nn-089nn |
| | | | New Mexico | NM | 870nn-884nn |
| Colorado | CO | 800nn-816nn | New York | NY | 004nn, 005nn, 06390, 100nn-149nn |
| Connecticut | CT | 060nn-069nn | | | |
| Delaware | DE | 197nn-199nn | North Carolina | NC | 270nn-289nn |
| District of Columbia | DC | 200nn-205nn | North Dakota | ND | 580nn-588nn |
| Florida | FL | 320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn | Ohio | OH | 430nn-459nn |
| | | | Oklahoma | OK | 730nn-732nn, 734nn-749nn |
| Georgia | GA | 300nn-319nn, 398nn, 399nn | Oregon | OR | 970nn-979nn |
| Hawaii | HI | 967nn, 968nn | Pennsylvania | PA | 150nn-196nn |
| Idaho | ID | 832nn-838nn | Rhode Island | RI | 028nn, 029nn |
| Illinois | IL | 600nn-629nn | South Carolina | SC | 290nn-299nn |
| Indiana | IN | 460nn-479nn | South Dakota | SD | 570nn-577nn |
| Iowa | IA | 500nn-528nn | Tennessee | TN | 370nn-385nn |
| Kansas | KS | 660nn-679nn | Texas | TX | 733nn, 73949, 750nn-799nn, 885nn |
| Kentucky | KY | 400nn-427nn, 45275 | Utah | UT | 840nn-847nn |
| | | | Vermont | VT | 050nn-054nn, 056nn-059nn |
| Louisiana | LA | 700nn-714nn, 71749 | Virginia | VA | 20041, 201nn, 20301, 20370, 220nn-246nn |
| Maine | ME | 03801, 039nn-049nn | Washington | WA | 980nn-986nn, 988nn-994nn |
| Maryland | MD | 20331, 206nn-219nn | West Virginia | WV | 247nn-268nn |
| | | | Wisconsin | WI | 49936, 530nn-549nn |
| Massachusetts | MA | 010nn-027nn, 055nn | Wyoming | WY | 820nn-834nn |

ATTACHMENT 3 (continued)

**STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND
ZIP CODES**

| <u>U.S. Possession</u> | <u>Abbr.</u> | <u>Zip Code</u> |
|---|--------------|--------------------------|
| American Samoa | AS | 96799 |
| Guam | GU | 9691n, 9692n or 9693n |
| Commonwealth of the Northern Mariana Islands | MP | 9695n |
| Puerto Rico | PR | 006nn, 007nn, 009nn |
| U.S. Virgin Islands | VI | 008nn |

ATTACHMENT 4

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

| <u>City</u> | <u>State</u> | <u>Zip Code</u> |
|-------------|--------------|-----------------|
| APO or FPO | AA | 340nn |
| APO or FPO | AE | 090nn-098nn |
| APO or FPO | AP | 962nn-966nn |

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ATTACHMENT 5

Community Property State Abbreviations

| <u>Community Property States</u> | <u>Community Property State Abbreviations</u> |
|----------------------------------|---|
| Arizona | AZ |
| California | CA |
| Idaho | ID |
| Louisiana | LA |
| New Mexico | NM |
| Nevada | NV |
| Texas | TX |
| Washington | WA |
| Wisconsin | WI |

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ATTACHMENT 6

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

1. Non-Paid Preparer Field for IRS-Sponsored Programs

The Non-Paid Preparer field on the tax form (Form 1040, Form 1040A, Form 1040EZ) should only contain an entry when the related paper tax return was prepared or reviewed through an IRS tax assistance program. These include Self-Help, and Outreach Programs, as well as the taxpayer assistance "walk-in" program in the district offices.

When a return is prepared or reviewed in one of these programs, a literal value identifying the specific program or special aspect of the program is either stamped and/or written in the Paid Preparer Information section of the tax form.

If one of the following literal values appears in the Paid Preparer Information section of the paper return, enter that literal value in SEQ 1338 (Non-Paid Preparer) of the tax form record:

"IRS-PREPARED"
"IRS-REVIEWED"

In all other cases, enter blanks for fixed format or omit the field for variable format.

For the VITA and Tax Counseling for the Elderly Non-Paid Preparer IRS-Sponsored Programs, the literal values "VITA" and "TCE" will no longer be input to denote that a tax return was prepared through one of these programs. The record layout has been changed to remove the "VITA" and "TCE" values.

The tax returns prepared in the VITA and Tax Counseling for the Elderly Non-Paid Preparer IRS-Sponsored Programs will be identified by a site identification number. The composition of the site identification number is in the Preparer's Tax Identification Number (PTIN) format. The site identification number will be entered in the PTIN field for electronically filed tax returns.

ATTACHMENT 6 (continued)

**CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS
AND FORM 8453**

2. Self-Prepared Returns

If the taxpayer prepared the return or if the return was prepared by another person who was not paid to prepare the return, such as a friend or a relative, the Non-Paid Preparer field should be left blank.

3. Paid Preparer

If the return was prepared by a paid preparer, then fields 1340 through 1410 of the tax form record must be completed, with the following exceptions:

a. Self-Employed

If the paid preparer is self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should equal "X", and either SEQ 1360 (Preparer SSN/Preparer TIN) or SEQ 1380 (Preparer Firm EIN) should be present.

b. Employee of Preparer Firm

If the paid preparer is not self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should be blank and both SEQ 1360 (Preparer SSN/Preparer TIN) and SEQ 1380 (Preparer Firm EIN) should be present.

4. Electronic Return Originators (ERO's)

a. Collectors Who Do Not Change Data

Some Electronic Return Originators who are not the paid preparer are erroneously entering their identifying information in the Paid Preparer fields of the tax form. The fact that a taxpayer is paying a fee to have the return filed electronically does not mean that the ERO is the paid preparer of the return.

b. Collectors Who Change Data

However, if the ERO changes the taxpayer's entries or computation on the return in a substantive manner (see Publication 1345), then the ERO is considered the paid preparer of the return and must enter his/her identifying information in the Paid Preparer fields of the tax form. This also applies when the return was originally prepared by a paid preparer and the ERO makes substantive changes to the original return information.

ATTACHMENT 6 (continued)

**CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS
AND FORM 8453**

5. Form 8453 requirements for Electronic Return Originators

Do not confuse the Paid and Non-Paid Preparer information requirements for the tax form (Form 1040, Form 1040A, Form 1040EZ) with the Form 8453 Electronic Return Originator requirements. The Electronic Return Originator must sign the Form 8453 and provide the applicable information as follows:

a. Paid Self-Employed

If the ERO is the paid preparer and is self-employed, he/she must check the box "Check if self-employed", and enter his/her SSN/PTIN or EIN, as appropriate, as well as the Firm Name and Address data.

b. Employee of Firm

If the ERO is the paid preparer and is an employee of a return preparation firm, he/she must enter his/her SSN/PTIN, as well as the Firm EIN, Firm Name and Address data.

c. Collector

If the ERO did not prepare the return but collected it for electronic filing (transmission) purposes only, sign the Form 8453 in the ERO box, and enter the Firm EIN, Firm Name and Firm Address data. There is no requirement to provide his/her SSN/PTIN in this case.

6. Paid Preparer Signatures on Form 8453

Individual income tax return paid preparers are authorized to sign Forms 8453 by means of a rubber stamp, computer software program or mechanical device, such as signature pen. These alternative methods of signing must include either a facsimile of the individual preparer signature or the individual preparer printed name. All required preparer information must be provided. Income tax return preparers utilizing one of these alternative methods of signing are personally responsible for affixing their signature to Form 8453. Additional information is found in Internal Revenue Bulletin Number 2004-33, Notice 2004-54, dated August 16, 2004.

ATTACHMENT 6 (continued)

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

7. Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return

An Authorized IRS e-file Provider must mail Form(s) 8453 to the applicable Submission Processing Center within three business days after receiving acknowledgment that the return was accepted by IRS. An electronically submitted tax return is not considered filed until IRS receives a complete and signed Form 8453. Your failure to comply with this requirement may result in suspension from the IRS e-file program.

These instructions do not apply to tax returns filed using an electronic signature method such as Self-Select PIN or Practitioner PIN. The PIN Presence Indicator field (0065) in the Acknowledgment Key Record indicates if the electronic signature was received by IRS or if Form 8453 is required. If the electronic signature was received by IRS, Form 8453 is not required.

Acceptable attachments to TY2006 Form 8453 include:

- Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes* (or acceptable documentation/required donor documentation),
- Form 3115, *Application for Change in Accounting Method*,
- Form 3468, *Computation of Investment Credit*, if historic Structure Certificate is required,
- Form 4136, *Credit for Federal Tax Paid on Fuels*, if certificate and/or reseller statement is required,
- Form 5713, *International Boycott Report*,
- Form 8283, *Noncash Charitable Contributions, Section A*, if statement(s) required or *Section B, Donated Property*,
- Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*,
- Form 8858, *Information Return of U.S. Persons With Respect To Foreign Disregarded Entities*,
- Form 8864, *Biodiesel and Renewable Diesel Fuels Credit*, if Certificate and/or reseller statement is required,
- Form 8885, *Health Coverage Tax Credit*, and
- Schedule D-1, *Continuation Sheet for Schedule D (Form 1040)* (or acceptable substitute), if taxpayer elects not to include their transactions on the electronic STCGL/LTCGL Records.

NOTE: Paper Document Indicator(s) must be entered in the appropriate field(s) of the Summary Record. (Paper Document Indicator for Schedule D-1 is expected to be implemented March 1, 2006).

In addition to the above listed forms, a Power of Attorney should be attached to Form 8453 if the Power of Attorney authorizes the agent to sign for the taxpayer.

Do not attach Forms W-2, W-2G, W-2GU and 1099-R to the Form 8453 that is mailed to the IRS. Authorized IRS e-file Providers are required to retain copies of Forms W-2, W-2G, W-2GU and 1099-R with their records. Form 8822, *Change of Address*, Form 8379, *Injured Spouse Claim and Allocation*, or Form 9465, *Installment Agreement Request*, should not be attached to Form 8453. Only one Form 8453 should be mailed to the IRS for each accepted return.

Send Form(s) 8453 to the Submission Processing Center identified in Section 1 - Data Communication, "Processing for 1040 e-file in 2007". Use the appropriate mailing address below:

Internal Revenue Service
Attn: Shipping and Receiving, 0254
Receipt and Control Branch
Austin, TX 73344-0254

O
R

Internal Revenue Service
Attn: Shipping and Receiving, 0254
Receipt and Control Operations
Andover, MA 05544-0254

ATTACHMENT 7

EIN'S PREFIXES

The first two digits of a valid Employer Identification Number (EIN) must equal one of the EIN prefixes listed below:

EINs Prefixes

01, 02, 03, 04, 05, 06;

10, 12, 11;

13, 14, 15, 16;

20, 21, 22, 23, 24, 25, 26, 27;

30, 31, 32;

33, 34, 35, 36, 37, 38, 39;

40, 41, 42, 43, 44, 45, 46, 47, 48;

50, 51, 52, 53, 54, 55, 56, 57, 58, 59;

60, 61, 62, 63, 64, 65, 66, 67, 68, 69;

70, 71, 72, 73, 74, 75, 76, 77;

80, 81, 82, 83, 84, 85, 86, 87, 88;

90, 91, 92, 93, 94, 95, 96, 97, 98, 99.

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ATTACHMENT 8

VALID TWO-DIGIT ELECTRONIC FILING IDENTIFICATION NUMBER (EFIN) PREFIX CODES LISTED BY SUBMISSION PROCESSING CENTERS JANUARY 2006 - OCTOBER 2006 RETURN TRANSMISSIONS

Foreign and U.S. Possession addresses, returns containing U.S. Possession forms, or Forms 2555/2555EZ, Forms 8833, Forms 8854 or Forms 8891 must be batched to Philadelphia.

Fed/State and State-only returns must be batched by state return.

Federal returns must be batched by the first two digits of ERO EFIN or by address of online Taxpayer.

| ANDOVER SPC | | AUSTIN SPC | | FRESNO SPC | |
|-------------------------|----|---------------------|----|--------------------------|----|
| SITE DESIGNATOR - C | | SITE DESIGNATOR - E | | SITE DESIGNATOR - H | |
| 01 Augusta | ME | 42 Des Moines | IA | 30 Laguna Niguel | CA |
| 02 Portsmouth | NH | 45 Fargo | ND | 33 Laguna Niguel | CA |
| 03 Burlington | VT | 46 Aberdeen | SD | 68 Sacramento | CA |
| 04 Boston | MA | 47 Omaha | NE | 77 San Jose | CA |
| 05 Providence | RI | 63 Birmingham | AL | 81 Helena | MT |
| 06 Hartford | CT | 64 Jackson | MS | 82 Boise | ID |
| 11 Brooklyn | NY | 71 Little Rock | AR | 83 Cheyenne | WY |
| 13 Manhattan | NY | 72 New Orleans | LA | 86 Phoenix | AZ |
| 13 APO/FPO - NY | AE | 73 Oklahoma City | OK | 87 Salt Lake City | UT |
| 14 Albany | NY | 74 Austin | TX | 88 Las Vegas | NV |
| 16 Buffalo | NY | 75 Dallas | TX | 91 Seattle | WA |
| 20 Newark | NJ | 76 Houston | TX | 92 Anchorage | AK |
| 22 Newark | NJ | 80 Dallas | TX | 93 Portland | OR |
| 23 Philadelphia | PA | 84 Denver | CO | 94 San Francisco | CA |
| 25 Pittsburgh | PA | 85 Albuquerque | NM | 94 APO/FPO San Francisco | AP |
| 51 Wilmington | DE | | | 95 Los Angeles | CA |
| 52 Baltimore | MD | | | 96 Los Angeles | CA |
| 54 Richmond | VA | | | 99 Honolulu | HI |
| 78 District of Columbia | DC | | | | |

| PHILADELPHIA SPC | | KANSAS CITY SPC | |
|---------------------|----|---------------------|----|
| SITE DESIGNATOR - G | | SITE DESIGNATOR - F | |
| 50 Jacksonville | FL | 15 Chicago | IL |
| 56 Greensboro | NC | 31 Cincinnati | OH |
| 57 Columbia | SC | 34 Cleveland | OH |
| 58 Atlanta | GA | 35 Indianapolis | IN |
| 59 Jacksonville | FL | 36 Chicago | IL |
| 60 Ft. Lauderdale | FL | 37 Springfield | IL |
| 61 Louisville | KY | 38 Detroit | MI |
| 62 Nashville | TN | 39 Milwaukee | WI |
| 65 Ft. Lauderdale | FL | 40 Detroit | MI |
| 65 APO/FPO Miami | AA | 41 St. Paul | MN |
| 66 U.S. Possessions | | 43 St. Louis | MO |
| 67 Atlanta | GA | 48 Wichita | KS |
| 98 International | | 55 Parkersburg | WV |

EFIN Prefix Codes 10, 21, 32, 44 and 53 are designated for Online filing and are valid at all sites.
EFIN Prefix Codes 08, 17, 18, 29 and 49 are for Internal Use Only.

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ATTACHMENT 9

SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS

Social Security/Taxpayer Identification Numbers are broken down as follows:

1 2 3 - 4 5 - 6 7 8 9

Area - Group - Serial

Valid Ranges for Social Security Number (SSN):

001-01-0001 through 699-99-9999,

700-01-0001 through 733-99-9999,

750-01-0001 through 763-99-9999.

764-01-0001 through 899-99-9999.

When the SSN "Group" contains zeros, the SSN is a test SSN and the return will be rejected.

When the SSN "Serial" contains all zeros, the return will be rejected.

Valid Range for Individual Taxpayer Identification Number (ITIN):

900-70-0000 through 999-80-9999

The valid range for the ITIN "Area" is 900 through 999.

The valid range for the ITIN "Group" is 70 through 80.

The valid range for the ITIN "Serial" is 0000 through 9999.

An ITIN is a nine-digit number assigned by the Internal Revenue Service to taxpayers who are not eligible to obtain an SSN. It is used for tax purposes only.

Valid Range for Adoption Taxpayer Identification Number (ATIN):

900-93-0000 through 999-93-9999

The valid range for the ATIN "Area" is 900 through 999.

The valid ATIN "Group" is 93.

The valid range for the ATIN "Serial" is 0000 through 9999.

An ATIN is a temporary nine-digit number issued by the Internal Revenue Service for an adoptive child. It is provided to individuals who are in the process of legally adopting a U.S. citizen or resident child and who are not eligible to obtain an SSN for that child in time to file their tax return.

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ATTACHMENT 10

COUNTRY CODES FOR FORMS **2350**, 2555/2555-EZ
and Foreign Employer Compensation Record (FEC Record)

If the country is not listed, use Country Code "XX" - Other Countries

| <u>Code</u> | <u>Name of Country</u> | <u>Code</u> | <u>Name of Country</u> |
|-------------|--------------------------------|-------------|--------------------------------------|
| AF | Afghanistan | CT | Central African Republic |
| AL | Albania | CD | Chad |
| AG | Algeria | CI | Chile |
| AN | Andorra | CH | China |
| AO | Angola | KT | Christmas Islands |
| AV | Anguilla | IP | Clipperton Islands |
| AY | Antarctica | CK | Cocos (Keeling Islands) |
| AC | Antigua & Barbuda | CO | Colombia |
| AR | Argentina | CN | Comoros |
| AM | Armenia | CF | Congo (Brazzaville) |
| AA | Aruba | CG | Congo (Kinshasa) |
| AT | Ashmore & Cartier Islands | CW | Cooks Islands |
| AS | Australia | CR | Coral Sea Islands |
| AU | Austria | CS | Costa Rica |
| AJ | Azerbaijan | IV | Cote d'Ivoire |
| BF | Bahamas The | HR | Croatia |
| BA | Bahrain | CU | Cuba |
| BG | Bangladesh | CY | Cyprus |
| BB | Barbados | EZ | Czech Republic |
| BO | Belarus | DA | Denmark |
| BE | Belgium | DJ | Djibouti |
| BH | Belize | DO | Dominica |
| BN | Benin | DR | Dominican Republic |
| BD | Bermuda | TT | East Timor |
| BT | Bhutan | EC | Ecuador |
| BL | Bolivia | EG | Egypt |
| BK | Bosnia and Herzegovina | ES | El Salvador |
| BC | Botswana | EK | Equatorial Guinea |
| BV | Bouvet Island | ER | Eritrea |
| BR | Brazil | EN | Estonia |
| IO | British Indian Ocean Territory | ET | Ethiopia |
| BX | Brunei | FK | Falkland Islands (Islas Malvinas) |
| BU | Bulgaria | FO | Faroe Islands |
| UV | Burkina Faso | FJ | Fiji |
| BM | Burma | FI | Finland |
| BY | Burundi | FR | France |
| CB | Cambodia | FP | French Polynesia |
| CM | Cameroon | FS | French Southern & Antarctic Lands |
| CA | Canada | GB | Gabon |
| CV | Cape Verde | | |
| CJ | Cayman Islands | | |

ATTACHMENT 10

COUNTRY CODES FOR FORMS 2350, 2555/2555-EZ and Foreign Employer Compensation Record (FEC Record)

If the country is not listed, use **Country** Code **"XX"** - Other Countries

| <u>Code</u> | <u>Name of Country</u> | <u>Code</u> | <u>Name of Country</u> |
|-------------|------------------------------------|-------------|---|
| GA | Gambia The | LI | Liberia |
| GG | Georgia | LY | Libya |
| GM | Germany | LS | Lichtenstein |
| GH | Ghana | LH | Lithuania |
| GI | Gibraltar | LU | Luxembourg |
| GR | Greece | MC | Macau |
| GL | Greenland | MK | Macedonia, The Former Yugoslav Republic of |
| GJ | Grenada | MA | Madagascar |
| GT | Guatemala | MI | Malawi |
| GK | Guernsey | MY | Malaysia |
| GV | Guinea | MV | Maldives |
| PU | Guinea-Bissau | ML | Mali |
| GY | Guyana | MY | Malta |
| HA | Haiti | IM | Man, Isle of |
| HM | Heard Island & McDonald Islands | RM | Marshall Islands |
| BK | Herzegovina and Bosnia | MR | Mauritania |
| VT | Holy City | MP | Mauritius |
| HO | Honduras | MF | Mayotte |
| HK | Hong Kong | MX | Mexico |
| HU | Hungary | FM | Micronesia, Federated States of |
| IC | Iceland | MD | Moldova |
| IN | India | MN | Monaco |
| ID | Indonesia | MG | Mongolia |
| IR | Iran | YI | Montenegro & Serbia |
| IZ | Iraq | MH | Montserrat |
| EI | Ireland | MO | Morocco |
| IS | Israel | MZ | Mozambique |
| IT | Italy | WA | Namibia |
| JM | Jamaica | NR | Nauru |
| JN | Jan Mayen | NP | Nepal |
| JA | Japan | NL | Netherlands |
| JE | Jersey | NT | Netherlands Antilles |
| JO | Jordan | NC | New Caledonia |
| KZ | Kazakhstan | NZ | New Zealand |
| KE | Kenya | NU | Nicaragua |
| KR | Kiribati | NG | Niger |
| KN | Korea, North | NI | Nigeria |
| KS | Korea, South | NE | Niue |
| KU | Kuwait | NF | Norfolk Island |
| KG | Kyrgyzstan | NO | Norway |
| LA | Laos | MU | Oman |
| LG | Latvia | PK | Pakistan |
| LE | Lebanon | PS | Palau |
| LT | Lesotho | | |

ATTACHMENT 10

COUNTRY CODES FOR FORMS 2350, 2555/2555-EZ and Foreign Employer Compensation Record (FEC Record)

If the country is not listed, use **Country** Code "XX" - Other Countries

| <u>Code</u> | <u>Name of Country</u> | <u>Code</u> | <u>Name of Country</u> |
|-------------|---|-------------|----------------------------|
| PM | Panama | SW | Sweden |
| PP | Papua New Guinea | SZ | Switzerland |
| PA | Paraguay | SY | Syria |
| PE | Peru | TW | Taiwan |
| RP | Philippines | TI | Tajikistan |
| PC | Pitcairn Islands | TZ | Tanzania |
| PL | Poland | TH | Thailand |
| PO | Portugal | TO | Togo |
| QA | Qatar | TL | Tokelau |
| RO | Romania | TN | Tonga |
| RS | Russia | TD | Trinidad & Tobago |
| RW | Rwanda | TS | Tunisia |
| SH | Saint Helena | TU | Turkey |
| SC | Saint Kitts & Nevis | TX | Turkmenistan |
| ST | Saint Lucia | TK | Turks and Caicos Islands |
| SB | Saint Pierre & Miquelon | TV | Tuvalu |
| VC | Saint Vincent & The Grenadines | UG | Uganda |
| WS | Samoa | UP | Ukraine |
| SM | San Marino | AE | United Arab Emirates |
| TP | Sao Tome and Principe | UK | United Kingdom |
| SA | Saudi Arabia | UY | Uruguay |
| SG | Senegal | UZ | Uzbekistan |
| YI | Serbia & Montenegro | NH | Vanuatu |
| SE | Seychelles | VE | Venezuela |
| SL | Sierra Leone | VM | Vietnam |
| SN | Singapore | VI | Virgin Islands, British |
| LO | Slovakia | WF | Wallis & Futuna |
| SI | Slovenia | YM | Yemen |
| BP | Solomon Islands | ZA | Zambia |
| SO | Somalia | ZI | Zimbabwe |
| SF | South Africa | XX | All other countries |
| SX | South Georgia & The South Sandwich Islands | | |
| SP | Spain | | |
| PG | Spratly Islands | | |
| CE | Sri Lanka | | |
| SU | Sudan | | |
| NS | Suriname | | |
| SV | Svalbard | | |
| WZ | Swaziland | | |

Note: For electronic filing only, enter alphabetic value "US" (not shown in the Country Code Table) for the Country Code, Field No. 0130, of the Foreign Employer Compensation Record (FEC Record) when services for foreign employer were performed in the U.S.

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ATTACHMENT 11

MAXIMUM NUMBER OF SCHEDULES AND FORMS

| <u>Schedule or Form</u> | <u>Maximum Number</u> | <u>Schedule or Form</u> | <u>Maximum Number</u> |
|-----------------------------|---------------------------|-----------------------------|---------------------------|
| Form 1040 | 1 | Form 4137 | 1 per taxpayer* |
| Form 1040A | 1 | Form 4255 | 1 |
| Form 1040EZ | 1 | Form 4562 | 30 |
| Form 1040EZ-T | 1 | Form 4563 | 2 |
| Schedule A | 1 | Form 4684 | 5 |
| Schedule B | 1 | Form 4797 | 1 |
| Schedule 1 | 1 | Form 4835 | 4 |
| Schedule C | 8 | Form 4952 | 1 |
| Schedule C-EZ | 1 per taxpayer* | Form 4970 | 1 |
| Schedule D | 1 | Form 4972 | 1 per taxpayer* |
| Schedule E | 15 ** | Form 5074 | 1 |
| Schedule EIC | 1 | Form 5329 | 1 per taxpayer* |
| Schedule F | 5 | Form 5471 | 1 |
| Schedule H | 1 per taxpayer* | Schedule J | |
| Schedule J | 1 | (Form 5471) | 1 |
| Schedule R | 1 | Schedule M | |
| Schedule 3 | 1 | (Form 5471) | 5 |
| Schedule SE | 1 per taxpayer* | Schedule N | |
| Form T | 10 | (Form 5471) | 1 |
| Form W-2 | 50 | Schedule O | |
| Form W-2G | 30 | (Form 5471) | 5 |
| Form W-2GU | 10 | Form 5695 | 1 |
| Form 970 | 2 | Form 5713 | 1 |
| Form 982 | 2 | Schedule A | |
| Form 1099-R | 20 | (Form 5713) | 5 |
| Form 1116 | 20 | Schedule B | |
| Form 1310 | 2 | (Form 5713) | 5 |
| Form 2106 | 2 per taxpayer**** | Schedule C | |
| Form 2106-EZ | 1 per taxpayer* | (Form 5713) | 1 |
| Form 2120 | 4 | Form 5884 | 1 |
| Form 2210 | 1 per taxpayer* | Form 5884-A | 1 |
| Form 2210F | 1 | Form 6198 | 10 |
| Form 2441 | 1 | Form 6251 | 1 |
| Schedule 2 | 1 | Form 6252 | 10 |
| Form 2439 | 4 | Form 6478 | 1 |
| Form 2555 | 1 per taxpayer* | Form 6765 | 1 |
| Form 2555EZ | 1 per taxpayer* | Form 6781 | 1 |
| Form 3468 | 1 | Form 8082 | 4 |
| Form 3800 | 1 | Form 8271 | 2 |
| Form 3903 | 2 | Form 8275 | 1 |
| Form 4136 | 1 | Form 8275-R | 1 |
| | | Form 8283 | 2 |
| | | Form 8379 | 1 |

ATTACHMENT 11

MAXIMUM NUMBER OF SCHEDULES AND FORMS

| <u>Schedule or Form</u> | <u>Maximum Number</u> | <u>Schedule or Form</u> | <u>Maximum Number</u> |
|-----------------------------|---------------------------|-----------------------------|---------------------------|
| Form 8396 | 1 | Form 8863 | 1 |
| Form 8582 | 1 | Form 8864 | 1 |
| Form 8582-CR | 1 | Form 8865 | 5 |
| Form 8586 | 1 | Schedule K-1 | |
| Form 8594 | 1 | (Form 8865) | 10 |
| Form 8606 | 1 per taxpayer* | Schedule O | |
| Form 8609-A | 10 | (Form 8865) | 5 |
| Form 8611 | 5 | Schedule P | |
| Form 8615 | 1 | (Form 8865) | 5 |
| Form 8621 | 5 | Form 8866 | 5 |
| Form 8689 | 1 | Form 8873 | 10 |
| Form 8697 | 4 | Form 8874 | 1 |
| Form 8801 | 1 | Form 8880 | 1 |
| Form 8812 | 1 | Form 8881 | 1 |
| Form 8814 | 10 | Form 8882 | 1 |
| Form 8815 | 1 | Form 8885 | 2 |
| Form 8820 | 1 | Form 8886 | 10 |
| Form 8824 | 5 | Form 8888 | 1 |
| Form 8826 | 1 | Form 8889 | 2 |
| Form 8828 | 1 | Form 8891 | 10 |
| Form 8829 | 32 *** | Form 8896 | 1 |
| Form 8830 | 1 | Form 8900 | 1 |
| Form 8833 | 10 | Form 8901 | 1 |
| Form 8834 | 5 | Form 8903 | 1 |
| Form 8835 | 1 | Form 8906 | 1 |
| Form 8839 | 3 | Form 8907 | 1 |
| Form 8844 | 1 | Form 8908 | 1 |
| Form 8845 | 1 | Form 8910 | 1 |
| Form 8846 | 1 | Form 8911 | 1 |
| Form 8847 | 1 | Form 8912 | 1 |
| Form 8853 | 1 | Form 8913 | 1 |
| Form 8854 | 2 | Form 8914 | 1 |
| Form 8859 | 1 | Form 8915 | 1 per taxpayer* |
| Form 8860 | 1 | Form 9465 | 1 |
| Form 8861 | 1 | Form Payment | 5 |
| Form 8862 | 1 | ST 0001 | 1 |
| | | ST 0002 | 25 |

*Maximum of two per return on a Joint Return (one for each taxpayer)

**Maximum of 45 (3 Rental Properties on each Schedule E)

***Up to four Forms 8829 for each Schedule C

****Maximum of four per return on a Joint Return (two for each taxpayer)